ANNUAL REPORT

OF

THE TENNESSEE PUBLIC SERVICE COMMISSION

For the Year 1983

TENNESSEE PUBLIC SERVICE COMMISSION

Nashville, Tennessee

ANNUAL REPORT

TENNESSEE PUBLIC SERVICE COMMISSION

NASHVILLE, TENNESSEE

FOR THE YEAR

1983

COMMISSIONERS

KEITH BISSELL, CHAIRMAN

JANE ESKIND, COMMISSIONER

FRANK D. COCHRAN, COMMISSIONER

TABLE OF CONTENTS

Letter of Transmittal..... 1

Commissioners..... 2

Commissioners and Staff..... 4

Organizational Chart..... 5

Composition of Commission..... 6

Duties of the Commission..... 7

What the Commission Does Not Do..... 9

Subjects of the Commission's Jurisdiction..... 10

Executive Director..... 11

Appropriations, Fees and Expenses..... 13

Abstract of Minutes..... 14

Administrative Section..... 18

Accounting Division..... 19

Assessment Division..... 29

Engineering Division..... 31

General Counsel's Office..... 34

Transportation Division..... 36

Transportation Rate Division..... 39

Utility Rate Division..... 41

Utility Service Division..... 44

Ad Valorem Tax Assessment..... 46

County and City Distribution..... 71

TENNESSEE PUBLIC SERVICE COMMISSION

CORDELL HULL BUILDING
NASHVILLE, TENNESSEE 37219

KEITH BISSELL, CHAIRMAN
JANE ESKIND, COMMISSIONER
FRANK COCHRAN, COMMISSIONER

BOB DAVIS, EXECUTIVE DIRECTOR
HENRY M. WALKER, GENERAL COUNSEL

December 31, 1983

The Honorable Lamar Alexander
Governor of Tennessee
State Capitol
Nashville, Tennessee 37219

Dear Governor Alexander:

In accordance with the provisions of Title 65, Section 116, Tennessee Code Annotated, we herewith submit to you the Annual Report for the period beginning January 1, 1983, and ending December 31, 1983, of the Tennessee Public Service Commission.

We have endeavored to present as briefly as possible a summary of the details of the regulatory accomplishments of this Commission.

Respectfully submitted,

Keith Bissell
Chairman

Jane Eskind
Commissioner

Frank D. Cochran
Commissioner

COMMISSIONERS

Keith Bissell, Chairman

Born Oak Ridge, Tennessee. Attended Oak Ridge Public Schools. Served four years in the United States Air Force. Earned a B.S. Degree in Business Administration with a major in Transportation from the University of Tennessee at Knoxville. Worked as Director of the Transportation Rate Division of the Tennessee Public Service Commission from 1966-70 while attending night law school in Nashville. In 1970, earned Doctorate of Jurisprudence Degree and was elected the the Tennessee General Assembly. Elected to four terms in the Legislature during which time he served as Chairman of the House Labor and Consumer Affairs Committee, and the House Sub-Committee on Energy, Majority Whip, as a member of the National Conference of State Legislatures' Energy Task Force, and as a member of a special legislative committee established to study utilities and utility district legislation. Member of the Oak Ridge Jaycees, the Elks Club, the Eagles Club, the American Veterans Club, the Claxton Optomist Club and the Anderson County Bar Association. Member of the Brentwood United Methodist Church. Married to Patricia Bissell, two daughters, Debbie and Kelley.

Jane Eskind, Commissioner

Born in Louisville, Kentucky, educated in the Louisville Public Schools. Graduate of University of Louisville, B.A., 1956. Active in numerous civic, political, religious and educational organizations and endeavors including the League of Women Voters, Metro Nashville Private Industry Council, Tennessee Commission on the Status of Women, National Commission of Anti-Defamation League, Urban League, President's Council of Brandeis University, Democratic House/Senate Council, the American Judicature Society. Tennessee's Democratic Nominee for U.S. Senate 1978, Human Relations Award 1979, Democrat of the Year 1979. Elected for six-year term to the Public Service Commission in 1980, the first woman to win statewide public office. A resident of Nashville, married to Richard Eskind, two children.

Frank D. Cochran, Commissioner

Home, Tiptonville, Tennessee. Education - University of Tennessee at Martin, David Lipscomb College, University of Tennessee at Knoxville, University of Tennessee College of Law - Doctor of Jurisprudence. Four Term State Legislator, one term as House Floor Leader and two terms as Committee Chairman. City Attorney and City Judge in Tiptonville. County Attorney for Lake County. **Honored twice by National Jaycees as one of the "Outstanding Young Men in America". Member of Church of Christ. Married to former Patsy Whitfield, two sons, Kent and Craig. Elected to a six-year term in November 1976 and re-elected to a six-year term in November 1982.

COMMISSIONERS

KEITH BISSELL, CHAIRMAN
JANE ESKIND, COMMISSIONER
FRANK D. COCHRAN, COMMISSIONER

EXECUTIVE DIRECTOR

BOB DAVIS
JAMES TALBOT (Retired 7-1-83)

ADMINISTRATIVE SECTION

JOHN GUENTHER, Director

ACCOUNTING DIVISION

WHITFIELD BURCHAM, Director

ASSESSMENT DIVISION

BARRY MURPHY, Director

ENGINEERING DIVISION

BARBARA DIXON, Administrator
Gas Safety Program

ADMINISTRATIVE JUDGES

MACK CHERRY
RALPH CHRISTIAN II

LEGAL DIVISION

HENRY WALKER, General Counsel

TRANSPORTATION DIVISION

W.B. PEMBERTON, Director

TRANSPORTATION RATE DIVISION

DON WINGO, Director

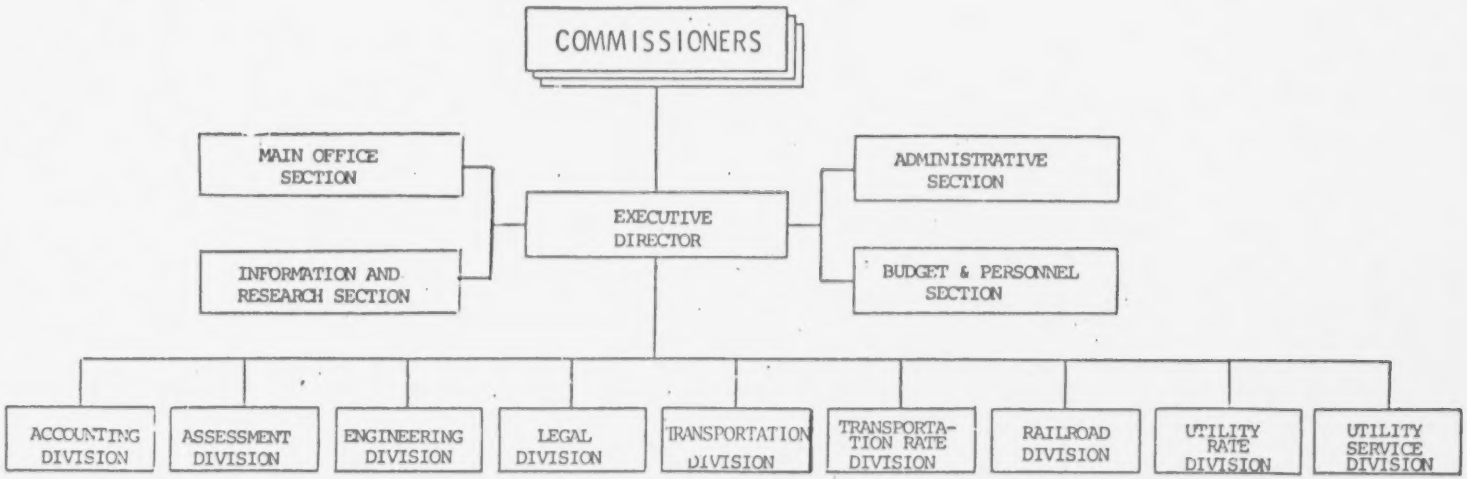
UTILITY RATE DIVISION

RICHARD C. BIBB, Director

UTILITY SERVICE DIVISION

DON McGEHEE, Director

ORGANIZATION CHART
TENNESSEE PUBLIC SERVICE COMMISSION



TENNESSEE PUBLIC SERVICE COMMISSION

ITS COMPOSITION, PURPOSES, AND FUNCTIONS

The Tennessee Public Service Commission consists of three elected members. Each Commissioner's term of office is for six years, one member being elected biennially in a statewide election to succeed the Commissioner whose term expires next after said election. By statute each grand division of the State of Tennessee has a representative member of the Commission, and the Commissioners themselves elect a Chairman biennially.

The Commission is a statutory body with several basic functions delegated it by the Legislature. Primarily these may be stated as the supervision of all aspects of railroads, motor carriers, and utilities that perform services within the boundaries of Tennessee (intrastate) and the assessment of all county and municipal ad valorem taxes of these utilities. The Commission's legislative powers include the making of all necessary rules for utility operations, including the operating rates and the complete administration of these rules. Further, it has quasi-judicial powers including decisions concerning public convenience and necessity and the authority of decision concerning any conflicts or controversies arising from utility operations.

No governmental agency, state or national, has more profound impact upon the daily lives of Tennessee residents than does the Tennessee Public Service Commission.

Under the Commission's jurisdiction are those things supplied by private enterprise which people of the State must have; light, power, heat, communication and transportation. Private residents or managers of vast industry who trip an electric switch, adjust a thermostat, lift a telephone, ride a public carrier, and who ship or receive commodities by rail or motor carrier are to some degree affected by the responsibility of the Commission to see that adequate service is provided at a reasonable charge.

State regulation of privately owned and operated utilities is a product of the democratic system. In essence, the primary purpose of the Tennessee Public Service Commission is to insure service to the public at fair and just rates by the utilities which it regulates.

Today's public utility, to a large extent, is owned by the same public which it serves through the continuing expansion of its stock ownership. Destruction, through regulation in the guise of public benefit, would devastate the public investors in the private utilities as well as the public customers of that utility.

In its own area each utility subject to regulation by the Tennessee Public Service Commission has, in a broad sense, a monopoly. When overlapping or when in potential conflict in competition, these utilities must show necessity for their services, the ability to serve at a reasonable price, and long-range benefits to the public. Wasteful competition by duplication of services would be at public cost. Destructive competition eventually could victimize the public.

The Tennessee Public Service Commission has jurisdiction over electric companies, telephone companies, water companies, gas companies, telegraph companies, power transmission companies, sewerage companies, mobilphone companies, railroad companies, express companies, sleeping car companies, motor truck companies, and motor bus companies.

DUTIES OF THE COMMISSION

The Legislature has vested in the Tennessee Public Service Commission certain broad and general powers which have been judicially recognized and affirmed by the Supreme Court of Tennessee. These may be generally summarized as follows:

1. Legislative powers which include the making of rules. A familiar example of this function is the Commission's duty of prescribing regulations including rates to be observed by public service companies.

2. Administrative powers which include the application of the rules prescribed and the application of the laws enacted by the Legislature in particular.

3. Quasi-judicial powers which include the decision of controversies arising within the jurisdiction of the Commission as well as the holding of hearings to determine that which meets the public convenience and necessity.

Some of the routine duties of the Commission which are performed regularly and which fall under the broad general headings heretofore outlined are as follows: The maintenance of current calculations for rate making purposes of all utilities; the checking of monthly and annual operating reports; the computation of rates of return of companies subject to the Commission's jurisdiction; the investigation, determination, and fixing of just and reasonable rates; the making of investigations, and the holding of hearings; the determination of the propriety of granting certificates of convenience and necessity to public utilities and motor carriers making application therefore, after public hearing; cooperation with federal agencies with powers parallel to those of the Tennessee Public Service Commission including the Federal Communications Commission, the Federal Power Commission, and the Interstate Commerce Commission for the purpose of coordinating regulation and the protection of the interests of Tennessee and its citizenry; the valuation and assessment annually of all railroad, utility and motor carrier properties in the State for county and municipal ad valorem purposes.

The Tennessee Public Service Commission works in conjunction with the Department of Transportation, Office of Pipeline Safety, in enforcing safety standards for transportation of gas by pipeline. Under the jurisdiction of the Commission for this purpose are privately owned gas companies, gas utility districts, municipal gas operations, and Federal housing projects.

There are various other duties performed by the Commission under its own rules and regulations, all of which are related in one way or another to the rates, services, capital structure, income, reports and systems of accounts of the companies operating within the State of Tennessee over which the Commission has jurisdiction.

The Tennessee Public Service Commission meets in regular session referred to as the "Commission Executive Conference" on the first, third and fifth Tuesday of each month. These are public meetings open to the public and the minutes of each meeting are fully recorded and are open to public inspection. These meetings are held in compliance with Chapter 442, Public Act of 1974, commonly referred to as the "Sunshine Law."

WHAT THE COMMISSION DOES NOT DO

The Commission is excluded by Tennessee law from any jurisdiction to regulate the rates, services or operations of a number of enterprises generally considered to be public utilities.

These include:

1. Any water, gas (except for safety), electric, or similar utility system owned or operated by any agency of the United States, the State of Tennessee, or any county or incorporated town or city in Tennessee, and any transportation system so owned or operated. (Section 65-401, Tennessee Code Annotated).

2. Any water, gas (except for safety), or similar utility system organized and operating as a utility district under the Utility District Law of 1937. (Section 6-2613, Tennessee Code Annotated).

3. Any electric and telephone cooperative not organized or doing business for profit. (The sole jurisdiction over such cooperatives which the Commission has is to assess their properties for county and municipal taxation.) (Section 65-401; 65-2530; Tennessee Code Annotated).

4. Any bus carrier of passengers, operating exclusively within the corporate limits of any municipality or within a distance of two to seven miles outside such limits, depending on the population of the city. The rates, services and operations of such companies are regulated exclusively by the cities in which they operate. (Section 65-1001, Tennessee Code Annotated).

The members of the Commission and its staff frequently receive calls and letters making complaints about some phase of the operation of these non-regulated enterprises; but due to the limits placed on its authority by the Tennessee Legislature, the Commission lacks jurisdiction to handle such complaints.

SUBJECTS OF THE COMMISSION'S JURISDICTION

As of December 31, 1983, the railroads, motor carriers, and public utilities, subject to the jurisdiction of the Tennessee Public Service Commission were by approximate number and general classification as follows:

Motor Bus Companies (Passenger)	620
Motor Truck Companies:	
ICC Regulated Carriers	7,227
Exempt Carriers	10,355
Passenger & Sleeping Car Company	0
Private Car Companies	220
*Public Utilities	315
Railroads	19
**Air Line Companies	17
Water Transportation Carriers	17

*The Term "Public Utility" applies generally to all of the above but specifically in this instance to the following which are included in the composite figure:

Electric Companies	3
**Electric Cooperatives	25
***Gas Companies, Utility Districts & Municipalities	100
***Transmission Lines, Hydrogen Lines & Direct Sales Customers	28
***Housing Authorities, Apartments, Motels & Mobile Home Parks	78
Mobilphone Companies	12
Pipeline Companies	19
Power Transmission Companies	3
Telegraph Companies	1
Telephone Companies	19
**Telephone Cooperatives	10
Water & Sewerage Companies	17

**Air Line, Water Transportation Carriers, Electric Cooperative and Telephone Cooperative Companies are under the Commission's jurisdiction only for Ad Valorem Tax Assessment.

***Utility Districts and Municipalities are under the jurisdiction of the Tennessee Public Service Commission insofar as gas safety is concerned. Pipeline companies are under this Commission's jurisdiction insofar as gas safety is concerned and for Ad Valorem Assessment.

EXECUTIVE DIRECTOR

Obviously three men cannot perform the numerous duties of their offices without extensive and expert assistance.

This is provided in a staff organization consisting of an Executive Director, ten divisions, administrative office, budget and personnel sections.

These are assisted by a field staff of railroad safety inspectors, motor carriers enforcement officers, gas safety inspectors, and utility investigators who help see that the rules and regulations of the Commission are enforced.

The Executive Director performs both the role of Secretary and that of Executive Director and is responsible for planning, directing, and coordinating the entire operation of the Commission. The Executive Director is delegated the responsibility and authority to direct the internal operations of the Commission. This includes the development of administrative policies and procedures including fiscal and personnel procedures.

The Executive Director with the assistance of those working under his supervision relieves the Commissioners of many administrative tasks that formerly consumed much of their time. The Director is authorized by the Commission to take necessary action to require that the duties, responsibilities, and assignments of the divisions of the Commission are accomplished in an effective and efficient manner and to issue directives to the employees of the Commission to achieve that objective. Generally, the duties of the Executive Director are as follows:

1. Custodian of the official records of the Commission.
2. Develop and review internal administrative policies and procedures.
3. Plan, direct, and coordinate the administrative activities of the Commission's staff.
4. Coordinate and expedite matters pending before the Commission.
5. Develop effective fiscal and personnel management.
6. Serve as Personnel Officer.

7. Assist in keeping the public advised of the responsibilities and the duties of the Public Service Commission.

Under the direct supervision of the Executive Director are the Main Office Section, the Administrative Section, and the Budget-Personnel Section. The main duties of these sections are as follows:

MAIN OFFICE SECTION

1. Distribution of mail.
2. Scheduling of hearings.
3. Maintain list of all pending dockets.
4. Preparation of certifications to Chancery Court.
5. Maintain ledger of accounts receivable for certified copies, transcripts, and xerox copies; and send invoices for these documents.
6. Keep the Minute Book.
7. Maintain file of all original orders.
8. Maintain permanent records of all hearings.
9. Maintain record of all files sent to Archives.
10. Record word-by-word proceedings of all formal hearings.
11. Upon request prepare transcripts of hearings.
12. Edit, publish, and distribute the Commission's reports, rules, and regulations.

BUDGET-PERSONNEL SECTION

1. Preparation of the budget.
2. Preparation of the payroll.
3. Audit and control of expenditures.
4. Collect and deposit receipts.
5. Maintain personnel records.
6. Maintain all fiscal reports of the Commission.
7. Process travel claims.
8. Process requests for purchases.
9. Handle insurance and retirement matters.

APPROPRIATIONS, FEES AND EXPENSES

For the Fiscal Year 1982-83, the General Assembly appropriated $4,302,449.86 for the operation of the Tennessee Public Service Commission. The expenditures were $4,291,585.24.

DISBURSEMENTS

Personal Services and Employees' Benefits.....	$ 3,440,863.09
Travel.....	369,615.72
Printing and Duplicating.....	19,951.41
Utilities and Fuel.....	11,078.50
Communications and Shipping Costs.....	137,474.25
Maintenance and Repairs.....	32,148.77
Professional and Administrative Services.....	64,037.90
Supplies.....	54,329.03
Rental and Insurance.....	77,668.83
Motor Vehicle Operation.....	33,126.98
Awards and Indemnities.....	191.20
Grants and Subsidies.....	6,278.00
Equipment.....	16,988.53
Buildings.....	27,833.03
TOTAL.....	$ 4,291,585.24

REVENUE FEES

Railroad Inspection.....	$ 198,821.97
Certified Copy.....	478.00
Utility Filing Fee.....	475.00
Motor Carrier Inspection.....	2,102,008.39
Utility Inspection.....	1,164,273.50
Motor Carrier Filing Fee.....	112,606.00
Departmental Revenue.....	747,964.62
TOTAL.....	$4,326,627.48

ABSTRACT OF MINUTES

The abstract of minutes of the Tennessee Public Service Commission submitted hereafter covers the period from January 1, 1983 to December 31, 1983.

The minutes of the Tennessee Public Service Commission are kept on permanent file in the office of the Executive Director. These are available to the public for inspection at all times. The Official Minutes show every action taken by the Commission. The abstract of the minutes are recorded in permanent bound volumes and are prepared in a manner permitting immediate reference to the actions of the Commission. The following data are submitted in connection with each item of business:

1. Docket number.
2. Name of Applicant or Petitioner.
3. Subject matter of application or petition.
4. Date of final order.
5. A summary of the Commission's action relative to the matter.

An abstract or condensation of the minutes of the Tennessee Public Service Commission covering the period of January 1, 1983, through December 31, 1983, show total of 9,334 actions related to motor carriers, 34 actions related to railroads; and 146 actions related to utilities.

During the year ended, 9,291 final orders have been written and entered on the Commission's Minute Books; and a total of 9,261 filings have been received by the Commission.

UTILITIES

Applications for Certificate of Convenience and Necessity

Filed	11
Granted	5
Amended	0
Denied	0
Dismissed	2
Pending	15

Applications for Approval of Franchise & Political Subdivisions

Filed	3
Granted	2
Dismissed	0
Pending	1

Applications & Petitions for Approval of Loans and Amounts Thereof

Filed	12
Granted	12
Amended	0
Denied	0
Pending	1

Applications & Petitions for Rate Revisions

Filed	22
Granted	20
Denied	3
Dismissed	1
Withdrawn	0
Pending	16

MISCELLANEOUS

Filed	15
Granted	13
Denied	2
Dismissed	5
Pending	17

MOTOR CARRIERS

Total Certificate of Convenience & Necessity Applications Filed in 1983	60
Total Emergency Temporary Authority Applications Filed in 1983	13
Total Contract Hauler's Permit Applications Filed in 1983	23
Total Interstate Permit Applications Filed in 1983	6,933
Total Exempt Interstate Permit Applications Filed in 1983	1,548
TOTAL APPLICATIONS FILED	8,577

Applications for New Certificates of Convenience & Necessity

Filed	60
Granted	41
Denied	4
Amended	1
Dismissed	28
Pending	43

Applications for New Contract Hauler's Permits	
Filed	23
Granted	19
Denied	0
Amended	0
Dismissed	3
Pending	8
Applications for Emergency Temporary Authority	
Filed	13
Granted	11
Denied	4
Amended	0
Pending	1
Petitions for Transfer of Certificates	
Filed	189
Approved	188
Dismissed	2
Denied	0
Petitions Pending	4
SMC Dockets Filed	23
Show Cause Orders	4
Certificates or Permits cancelled, suspended & reinstated	375
Lease Agreements	3

RAILROADS

Applications and Petitions for Minimum Clearance Exceptions	
Filed	0
Granted	0
Denied	0
Pending	0
Applications and Petitions for Rate Increases	
Filed	1
Granted	1
Dismissed	1
Withdrawn	1
Pending	1
Show Cause Orders	
Issued	6
Dismissed	7
Pending	2
Petition to Close Stations	
Filed	7
Granted	4
Dismissed	0
Pending	5
Miscellaneous Petitions and Miscellaneous Matters	4

ADMINISTRATIVE SECTION

The Administrative Section is a Section of the Executive Director's office, under the supervision of the Administrative Officer. The office is staffed with six employees. A brief summary of the responsibilities of the Section would include the following:

The Administrative Section maintains all Commission docket files in its central filing system. This Section is responsible for the supervision of a continuing records management program for the Commission. All records and forms duplication is coordinated in the Administrative Section.

This section assembles and processes information to the State Information System Services Division for the Data pertaining to our Assessment Division and Transportation Division, and maintains an up-to-date list of all motor carriers under the Commission's jurisdiction.

The Administrative Section is responsible for purchasing and distributing all equipment and supplies as well as the maintenance of records of equipment and supplies and all other office support functions.

ACCOUNTING DIVISION

The Accounting Division is responsible for establishing and supervising the several uniform systems of accounts adopted by the Commission which are an essential part of the regulatory process. In order for effective regulatory control to be possible, utilities providing similar services and of similar size must use the same type of accounting systems. Audits are conducted by the Accounting Division for the purpose of ascertaining whether the utilities are complying with the applicable Uniform System of Accounts and to determine whether the financial data submitted by utilities in formal rate proceedings is proper and reliable in the Commission's determination of just and reasonable rates.

Utilities under the jurisdiction of the Tennessee Public Service Commission are required to submit various monthly, quarterly, and annual financial reports to the Accounting Division. These reports are carefully analyzed and scrutinized as part of the Commission's "constant surveillance" policy. The reports are then filed and used as reference material in preparing technical reports in connection with formal rate cases, depreciation rate studies, and statistical studies. These reports and studies aid the Commission in staying abreast of the current earnings performance of the utilities it regulates and in prescribing orders balancing the right of the public to adequate utility service at reasonable rates and the right of the utilities to an adequate rate of return on its investment.

Members of the Accounting Division participate in public hearings for the purpose of submitting exhibits and testimony as pertain to accounting matters in formal rate cases. Another function of the Division is to analyze all accounting schedules and data as submitted in such formal cases presented by the applicant and work with the Legal and Rate Divisions in preparing cross-examination of applicants' exhibits and testimony.

The Accounting Division prepares general statistical data which pertains to all utilities. A small part of this data is embodied in this annual report. This statistical data reflects, among other things, comparative revenue, expense and investment per customer of the various utilities. It serves as a useful tool in auditing and rate case work.

Another task assigned to the Accounting Division is the computation and billing of the inspection fees for all railroads and utilities.

The primary duties of the Accounting Division are more fully presented below:

1. General Accounting
   a. Drafting systems of accounts
   b. Promulgation of Accounting Rules and Regulations
   c. Interpretation of Uniform System of Accounts and Explanation of Accounting Rules and Regulations
   d. Advice Relative to All Matters of Accounting Affecting Regulation

2. Auditing and Field Investigations

   a. General Compliance Audits for Regulatory Purposes
   b. Audit of Annual Reports
   c. Field Investigations of Small Companies for the Purpose of Verifying or Assisting with Preparation of Reports
   d. Auditing Test Period Financial Operating Results in Connection with Rate Case Work
   e. Internal Audit of Motor Carrier Inspection Fees

3. Rate Case Work

   a. This Involves the Study of Applicants' Exhibits and Testimony Introduced in Formal Cases and Assistance with Cross-examination Pertaining thereto; the Preparation of Accounting, Financial and Statistical Schedules by the Staff Itself for the Information of the Commission or for Formal Presentation in the Cases Together with Expert Testimony in Conjunction Therewith
   b. Studies of Annual Reports, Monthly Reports, and Budget Estimates for the Company under Consideration and Comparisons with other Companies
   c. Future Estimates of Plant, Revenues, Expenses, Earnings, Rate of Return, Capital Structure, and such other Information as may be Appropriate

4. Statistical

   a. General Data Pertaining to All Utilities
   b. Detailed Statistical Data Prepared on a Per Customer or Per Unit Basis for the Purpose of Comparing Revenues, Expenses, and Investment Per Customer
   c. Various Other Statistical Data as Required from Time to Time

5. Report Analysis

   a. The General Review of the Annual and Monthly Reports of Utility Companies Operating in the State of Tennessee and Subject to the Jurisdiction of the Commission
   b. An Account and Statistical Analysis of Annual Reports by Groups or Companies
   c. Special Analysis of the Reports of Certain Companies whenever Unusual or Abnormal Occurrences are Indicated
   d. The Preparation of Annual Report Forms when such cannot be Obtained from other Authorities; Modifications of Same

Following is a list of major activities which required extensive investigation by the accountants and auditors of the Commission during 1983:

COMPANY	DOCKET NO.	ASSIGNMENT	STATUS AT 11/23/83
All telephone companies and carriers	U-83-7261	Access Charge	Pending
Ardmore Telephone Company	U-82-7197	Rate Case	Closed
Cartwright Creek Utility Co.	U-82-7179	Rate Case	Closed
Chattanooga Gas Company	U-83-7252	Special Contract	Closed
Communication Electronics	U-82-7208	CCN	Closed
Communication Electronics	U-82-7209	CCN	Closed
Digital Paging Systems of Tennessee, Inc.	U-82-7189	CCN	Dismissed WOP
Freeman Water Company	U-83-7253	Rate Case	Closed
General Telephone of the S.E.	U-82-7207	Rate Case	Closed
General Telephone of the S.E.	U-83-7247	Rate Case	PendingA/
General Telephone of the S.E.	U-83-7262	Access Charge	Pending
Holiday Shores Resort Water Company, Inc.	U-7124	CCN	Pending
Humphreys County Telephone Co.		Compliance Audit	Pending
Kingsport Power Company	U-82-7176	Rate Case	Closed
Lakeland Development Corp. Sewer System	U-82-7181	CCN	Pending
Mahaffey Message Relay, Inc.	U-82-7191	Rate Case	Closed
Mahaffey Message Relay, Inc. and MCCA	U-83-7242	Stock Transfer	Closed
MCCA, Telepage of Nashville, Inc. Lebanon Mobilphone, Inc.	U-83-7259	CCN	Closed
Nashville Gas Company	U-82-7190	Rate Case	Closed

Nashville Gas Company and Tenn. Natural Gas Lines, Inc.	U-83-7258	Merger	Closed
Ooltewah-Collegedale Tel. Co.	U-82-7210	Rate Case	Closed
Portable Radio Corporation	U-82-7200	CCN	Closed
Riverbend Service Corporation	U-83-7249	Rate Case	Pending
South Central Bell Telephone Company	U-82-7161	Rate Case	Closed
South Central Bell Telephone Company	U-82-7173	Private Line Restructure	Closed
South Central Bell Telephone Company	U-83-7248	Rate Case	Pending
Telpage of Tennessee and Telpage of Nashville	U-82-7203	CCN	Closed
Tennessee American Water Company	U-83-7226	Rate Case	Closed
Tennessee Telephone Company	U-83-7234	Rate Case	Closed
Tennessee Water Service Company	U-83-7240	CCN	Pending
United Cities Gas Company	U-82-7211	Rate Case	Closed
United Inter-Mountain Telephone Company	U-82-7184	Rate Case	Closed
United Inter-Mountain Telephone Company	U-83-7233	Rate Case	Closed
United Inter-Mountain Telephone Company	U-83-7246	Access Charges	Pending
United Telephone Company	U-7084	Tariff Revision	Closed
Whitworth Wells Water System	U-82-7206	CCN	Pending
Tennessee Public Service Commission		Internal Audit	

A/ Rate Case Should Be Closed by 12/31/83.

SUMMARY OF REGULATED UTILITIES
INVESTMENTS, RESERVES, REVENUES, AND EXPENSES

The Accounting Division prepares general statistical data which it uses to study each regulated utility. The statistics embodied in this report are a composite of all privately-owned telephone, gas, water utilities, and radio common carriers, and are used to show the growth in investments, revenues, expenses, and customers which has taken place within the respective utility areas in the time periods shown.

In 1978, the average utility gross plant investment was $2,302,509,257 and it had grown to an average of $3,195,986,806 for 1982.

This represents a growth of $893,477,549. This additional investment was necessitated by an increase in the number of customers served and technological advances requiring replacement of obsolete equipment. Annual operating revenues increased $569,552,434 with a corresponding increase in annual operating expenses of $474,083,296 over the five year period.

The changes which have taken place in net operating income can best be exemplified by viewing statistical sheets of the separate utilities in the following pages.

The rate of return realized on net plant is presented in the following statistical data for each utility area. The rate of return generally reflects the earnings available to support the debt and equity capital.

SUMMARY OF TENNESSEE PRIVATELY OWNED GAS INVESTMENTS
RESERVES, REVENUES, EXPENSES, AND CUSTOMER DATA

Plant	1978	1979	1980	1981	1982
Average Gross Plant in Service	$103,917,189	$108,725,162	$114,908,628	$121,868,456	$129,308,919
Average Depreciation Reserve	30,833,087	34,025,991	37,459,187	41,025,670	44,823,966
Average Net Plant in Service	$ 73,084,102	$ 74,699,171	$ 77,449,441	$ 80,842,786	84,484,953
Revenues and Expenses					
Operating Revenue	$124,222,080	$150,427,620	$170,752,499	$202,258,222	$236,741,519
Depreciation Expense	3,453,443	3,696,837	3,898,333	4,195,882	4,565,258
Operating Taxes	8,600,766	9,968,393	9,503,934	8,567,792	6,612,582
Purchased Gas Expense	90,830,061	114,305,108	135,003,886	165,175,207	198,794,084
Other Operating Expenses	15,102,595	15,651,073	17,149,856	19,107,899	21,100,161
Total Operating Expenses	$117,986,865	$143,621,411	$165,556,009	$197,046,780	$231,072,085
Net Operating Income	$ 6,234,215	$ 6,806,209	$ 5,196,490	$ 5,211,442	$5,669,434
Rate of Return *	8.5%	9.1%	6.7%	6.4%	6.7%
Customer Data (Average)					
Residential Customers	99,537	101,353	103,888	104,485	106,383
Commercial, Industrial, and Other Customers	24,560	25,085	25,588	24,878	25,981

* Ratio of Net Operating Income to Net Plant

SUMMARY OF TENNESSEE PRIVATELY OWNED WATER INVESTMENTS
RESERVES, REVENUES, EXPENSES, AND CUSTOMER DATA

Plant	1978	1979	1980	1981	1982
Average Gross Plant in Service	$52,840,705	$56,497,250	$61,574,470	$63,805,318	$67,810,148
Average Depreciation Reserve	8,762,202	9,494,103	10,546,528	10,911,593	11,831,305
Average Net Plant in Service	$44,078,503	$47,130,980	$51,027,942	$52,893,725	$55,978,843
Revenues and Expenses					
Operating Revenue	$11,986,358	$12,788,116	$13,334,421	$15,542,729	$16,381,048
Depreciation Expense	831,729	930,320	1,022,594	1,023,095	1,081,647
Tax Expense	1,965,829	1,964,140	1,767,136	2,536,564	2,615,403
Other Operating Expenses	5,655,313	6,297,654	7,109,066	7,216,830	7,929,128
Total Operating Expenses	$ 8,452,871	$ 9,192,114	$ 9,898,796	$10,776,489	11,626,178
Net Operating Income	$ 3,533,487	$ 3,596,002	$ 3,435,625	$ 4,766,240	$4,754,870
Rate of Return *	8.0%	7.6%	6.7%	9.0%	8.5%
Customer Data (Average)					
Residential Customers	59,083	58,994	59,317	57,364	58,288
Commercial, Industrial, and Other Customers	6,270	6,450	6,546	6,634	6,842

* Ratio of Net Operating Income to Net Plant

SUMMARY OF TENNESSEE PRIVATELY OWNED TELEPHONE INVESTMENTS,
RESERVES, REVENUES, EXPENSES AND CUSTOMER DATA

Plant	1978	1979	1980	1981	1982
Average Gross Plant in Service	$2,141,398,603	$2,385,298,870	$2,594,957,841	$2,804,936,297	$2,989,459,302
Average Depreciation Reserve	383,295,732	399,767,170	431,388,174	480,025,828	555,244,939
Average Net Plant in Service	$1,758,102,871	$1,985,531,700	$2,163,569,667	$2,324,910,469	$2,434,214,363
Revenues and Expenses					
Operating Revenue	$ 782,290,030	$ 877,909,675	$ 980,854,144	$1,132,390,893	1,232,208,849
Depreciation Expense	110,298,910	121,206,647	136,469,707	173,166,912	182,624,755
Operating Taxes	158,208,203	154,494,970	173,950,411	198,086,992	212,266,247
Other Operating Expenses	376,822,150	433,378,040	477,426,598	535,134,402	606,244,526
Total Operating Expenses	$ 645,329,263	$ 709,079,657	$ 906,388,306		1,001,135,528
Net Operating Income	$ 136,960,767	$ 168,830,018	$ 193,007,428	$ 226,002,587	231,073,321
Rate of Return *	7.8%	8.5%	8.9%	9.7%	9.5%
Telephones in Service (Year End)					
Business Main Stations	300,596	322,058	322,675	320,414	410,002
Business Extensions	428,564	435,605	439,746	440,765	N/A
Residential Main Stations	1,344,120	1,387,852	1,413,851	1,425,973	1,444,030
Residential Extensions	898,457	948,282	975,753	962,797	N/A
Total	2,971,737	3,093,797	3,152,025	3,149,949	N/A

* Ratio of Net Operating Income to Net Plant

** Previous years are not comparable to 1982 because of change in form of reporting from mains and extensions to access lines.

SUMMARY OF TENNESSEE PRIVATELY OWNED RADIO COMMON CARRIER
RESERVES REVENUES, EXPENSES, AND CUSTOMER DATA

Plant	1978	1979	1980	1981	1982
Average Gross Plant in Service	$4,352,760	$6,117,460	$7,356,536	$8,298,922	$1,408,437
Average Depreciation Reserve	1,509,485	2,392,750	3,119,013	3,814,258	4,699,588
Average Net Plant in Service	$2,843,275	$3,724,710	$4,237,523	$4,484,664	$4,708,849
Revenues and Expenses					
Operating Revenue	$3,067,841	$3,824,927	$4,380,155	$4,952,574	$5,787,327
Depreciation Expense	619,430	765,319	951,445	1,085,120	1,098,215
Tax Expense	214,055	261,393	276,673	248,020	263,188
Other Operating Expenses	1,964,235	2,334,014	2,771,774	3,011,654	3,454,821
Total Operating Expenses	$2,797,720	$3,360,726	$3,999,897	$4,344,794	$4,816,224
Net Operating Income	$ 270,121	$ 464,201	$ 380,258	$ 607,780	$971,103
Rate of Return *	9.50%	12.46%	8.97%	13.55%	20.62%
Customer Data (Average) **					
One-Way Units			13,333	15,182	17,846
Two-Way Mobil Telephone Units			1,722	1,594	1,461

* Ratio of Net Operating Income to Net Plant

** Customer Data Not Available for Years Prior to 1980

ASSESSMENT DIVISION

The Assessment Division is responsible for appraising and assessing for Ad Valorem taxation, for State, County and Municipal purposes, all of the properties of every description, tangible and intangible, within the State, owned by and all personal property used and/or leased by any public utility or railroad company under its jurisdiction. For 1983, these include 618 truck companies, 82 bus companies, 19 railroad companies, 220 private car companies, 17 airline companies, 17 water transportation carriers, 25 electric cooperative companies, 3 electric companies, 6 gas companies, 12 mobilphone companies, 19 pipeline companies, 3 power transmission, 10 telephone cooperative companies, 1 telegraph company, 19 telephone companies, and 17 water sewerage companies,and 3 telephone long distance companies, for a total of 1,091 public utility companies.

For 1983, a new Director was named for the Assessment Division. He became the second Director of the division in Commission history. He previously held the position of Senior Assessment Analyst. He holds the CAE (Certified Assessment Evaluator), a professional appraisal designation, from the International Association of Assessing Officers. He has recently had an article published "Effects of Federal Legislation on the Valuation of Motor Carrier Property", in the Assessment Digest which is published bimonthly by the International Association of Assessing Officers. He spearheaded a drive to form a Tennessee Chapter of the International Association of Assessing Officers.

In addition to the Division Director holding the appraisal designation, the staff is comprised of four individuals who also hold appraisal designations; three CAE's (Certified Assessment Evaluator), and one SRPA (Senior Real Property Appraiser) of the Society of Real Estate Appraisers.

In order that the Assessment Division may maintain a high level of professionalism in the valuation of railroad and public utilities, the Public Service Commission has sent members of the staff to various schools, workshops and conferences on utility and railroad valuation. These schools were conducted by the International Association of Assessing Officers, the Tennessee Association of Assessing Officers, Wichita State University, and the Southern Association of State Property Tax Administrators. New valuation techniques and ideas were discussed in each of the different workshops.

To assure uniformity between the assessment of utility property and local property, the Assessment Division is continuing its reappraisal and mapping of all railroad and utility property in Tennessee. The reappraisals of land and building are made in addition to the Commission's total reappraisal and revaluation of all companies every year. As of 1983, all utility properties have been reappraised and revaluated.

In 1983, approximately 78 utility and railroad companies protested their assessments to the State Board of Equalization. Several companies protested only on equalization and others on both equalization and valuation. The State Board of Equalization upheld each and every assessment recommended by the Public Service Commission.

The utility assessments for 1983, were determined in accordance with the Constitutional Amendment which requires them to be assessed at 55 percent of value. The railroad and private car, motor carrier, motor bus and airline companies' assessments were determined in accordance with the Railroad Revitalization and Regulatory Reform Act (4-R Act) of 1976, and the Motor Carrier Transportation Act of 1980 and the Tax Equity and Fiscal Responsibility Act of 1982, respectively. These acts require these companies' real property to be assessed at 40 percent and personal property at 30 percent. The total assessment for all companies assessed by the Tennessee Public Service Commission for the year 1983 was $2,321,477,600. However, this amount is to be equalized based upon a county by county ratio factor as determined for each county by the State Board of Equalization. This is in accordance with the ruling and guidelines set out by the U.S. District Court-Middle District of Tennessee in 1977.

ENGINEERING DIVISION

The Engineering Division generally involves itself in the following:

1. Administration of the Natural Gas Pipeline Safety Act of 1968.
2. Applications for new franchises for utilities being formed.
3. Depreciation studies for regulated utilities.
4. Expansion of existing utility franchises.
5. General technical aid.
6. Providing information to interested parties.
7. Rate cases.
8. Safety programs.
9. Service evaluation.
10. Technical Associations and conferences.

1. One of the major responsibilities of the Division is the administration of the Natural Gas Pipeline Safety Act of 1968. The Division is certified under Section 5(a) of the Act by the United States Department of Transportation, Office of Pipeline Safety, to enforce the provisions of the Act, Parts 191 and 192. The personnel in the Division consist of the Director of Engineering (vacant), Executive Assistant, and five Pipeline Safety Inspectors located in different areas of the state. There are 6 private gas utilities, 22 gas utility districts, 72 municipal gas systems, 8 intrastate pipelines, 43 housing authorities, 9 mobile home parks, 18 apartments, 7 motels, 1 miscellaneous master meters and 20 direct sales customers, for a total of 206 gas utilities under the pipeline safety jurisdiction of the Commission. Other than privately-owned utilities, the jurisdiction is for safety only.

During 1983, approximately 806 field inspections were made which resulted in the issuance of 58 citations. There were 17 accidents involving natural gas which were reported to the Division and investigated by the inspectors.

Members of the Division attended a one-week training session in pipeline safety sponsored by the U. S. Department of Transportation, Office of Pipeline Safety, and the Transportation Safety Institute in Oklahoma City, Oklahoma. The subject covered was Safety Evaluation of Gas Pipeline Systems. Members of the Division also attended numerous educational seminars and pipeline safety meetings during 1983.

2. The applications for new franchises for utilities being formed take the form of dockets where Certificates of Convenience and Necessity are applied for. The Division reviews cost estimates, engineering studies, and proposed service area boundaries.

3. Depreciation rates for regulated utilities are reviewed by the Division in cooperation with the Utility Rate Division. Studies submitted by utilities are reviewed for method and approach. Independent analysis and comparisons are made and coordinated with Federal regulatory agencies.

4. When expansion of existing facilities is planned by a utility, the construction plans and estimates are submitted by the utility to this Division for approval. The Division checks the plans and studies to see that applicable rules, regulations, and statutes are complied with and that the latest technical developments are being incorporated into design where necessary, feasible, and economical. This Division follows the progress of approved expansion by making field inspections.

The Division reviewed and approved plans for construction submitted by railroads operating in the state. Field inspections and investigations were carried out throughout the state at various industry and railroad facilities. The Division worked closely with the Railroad Division in inspection, investigation, and suggestions for proper installation and improvement of railroad facilities. The Division testified in show cause hearings requiring engineering information and prepares technical questions for cross-examination of railroad engineers, consulting engineers, and industry engineers and representatives to insure compliance with the Tennessee Code Annotated and Commission rules, regulations and statutes for all new construction and rebuilt facilities. The Division assisted with suggestions for correcting deficiencies throughout the state for various railroads and industries in the interest of railway safety.

The Division reviewed construction plans and specifications for expansion of facilities by gas companies.

5. General technical aid is provided to the Commissioners and to other Divisions of the Commission as required. Provisions are contained in the utility rules and regulations for codes by which all utilities must abide. Technical interpretation of these codes is the responsibility of the Division.

6. Providing information to interested parties is done continually by the Division. Questionnaires from many sources are received, completed and returned on a variety of topics. Interviews are given and presentations to seminars and conferences are made.

7. In rate cases, the Engineering Division reviews depreciation rates, equipment and installation costs, prepares questions for cross-examination of company witnesses, and presents expert testimony.

8. Much of the emphasis in the Division's work is related to safety. One purpose for the review of construction plans of utilities and railroads is to attempt to promote and insure the safety of the employees, the customers and the general public.

The Division works with the State Health Department to improve water and sewer service and water quality. Gas and railway safety are discussed separately.

9. Service evaluations for utilities continued during 1983. Telephone service evaluations involved special problems encountered by customers. Service complaints where technical assistance was required were handled in conjunction with the Utility Service Division.

10. Members of the Engineering Division served on the following technical committees: SEARUC Special Telephone Committee - Chairman and member, and National Conference of Regulatory Utility Commission Engineers - Past President, and Tennessee Gas Association Education Committee member.

Members of the Division attended and participated in the Federal-State Regional Pipeline Safety Meeting, and the Tennessee Gas Association Annual Conference and Fall Management Conference.

LEGAL DIVISION

The General Counsel's office of the Commission serves in various capacities both the Commission and the public of the State of Tennessee. The office is under the direction of Henry M. Walker, General Counsel, who is assisted by Donald L. Scholes and Jeanne Moran, Assistant General Counsels, and Jean Carloss and Cindy Harrison, Legal Secretaries. A brief summary of the responsibilities of the General Counsel's office includes the following:

1. Appearing as trial attorney representing the Commission and the citizens of Tennessee in all cases before the Courts of the State of Tennessee, the Federal Courts, the Federal Communications Commission, the Federal Energy Regulatory Commission, and the Interstate Commerce Commission.

2. Advising the general public, persons, and corporations subject to the jurisdiction of the Commission, relative to legal problems which may arise pursuant to said jurisdiction.

3. Participation in hearings conducted by the Commission with the particular responsibilities of:

   (a) Conducting examination of witnesses.

   (b) Furnishing additional evidence when necessary to insure that all pertinent data is adduced at the hearing and that a complete transcript is made.

   (c) Protecting the public interest in all cases and particularly rate proceedings before the Commission.

4. Advising and counseling the Commission and its staff in the course of the routine duties of the Commission relative to the law and its application.

5. Appearing before the State Board of Equalization and the Courts in defense of the ad valorem tax assessments as established by the Commission.

6. Preparation of legal memoranda and review of the law for the Commission and its staff.

7. Appearing before the Congress and the Tennessee Legislature on present or proposed legislation that would affect the Commission and the citizens of Tennessee on matters under the Commission's jurisdiction.

During the past year, the General Counsel's office, in addition to the discharge of its routine duties, has made more than 280 Commission and Court appearances. The General Counsel and his Assistants for the past twelve months have written more than five hundred orders pertaining to motor carriers, railroads, utilities, show cause and miscellaneous matters. The following is an abstract of the orders written by the Legal Division during the past twelve months of 1983:

1983	G*	SMC	MC	R	U	MISC.	TOTAL
January		10	26	3	19		58
February		9	36	1	12		58
March		6	23	5	18		52
April		1	13	4	7		25
May		7	25	2	11		45
June	1	4	42	3	15	1	66
July		1	17		12		30
August		4	12		16		32
September		4	27	1	14	1	47
October		5	19	2	11		37
November		5	11	2	10		28
December		3	13	3	21		40
Total	1	59	264	26	166	2	518

* Column G refers to rule-making proceedings.

TRANSPORTATION DIVISION

The Transportation Division has the responsibility of general supervision and regulation of Railroad and Motor Carrier within the State of Tennessee.

The Division is responsible for the enforcement of Railroad and Motor Carrier Safety Regulations, Hazardous Material Regulations, Motor Carrier Certification, Registration of Equipment, Agents for Service of Process and Insurance Requirements.

The Transportation Division is headed by a Director, along with a Staff of one Administrative Assistant, one Railroad Program Assistant, one Office Supervisor, ten Program Assistants, ten Railroad Inspectors, one Chief Hazardous Material Specialist, three Senior Hazardous Material Specialists, and fifty-one Enforcement Officers.

The Director serves as President of the National Conference of State Transportation Specialists and also serves on the following Committees of that organization; Executive Committee, Program Committee, and Railroad Committee. The Director also serves on the Staff Subcommittee for Railroad and Motor Carriers of the National Association of Regulatory Utility Commissioners.

The Transportation Division's staff of Enforcement Officers and Railroad Inspectors are assigned the duties of enforcing the Safety Requirements of Railroads and Motor Carriers and Motor Carrier Economic Regulations of the Statutes of the State of Tennessee and Federal Statutes. In addition the Division handles investigation of complaints both Rail and Motor Carrier.

All new construction or expansion of rail facilities must be inspected and approved by the Transportation Division before rail service is instituted. All Railroad accidents resulting in fatalities and all major derailments are investigated by the Commission Railroad Inspectors. In addition to this the Motor Carrier Enforcement Officers conduct investigations when a request is made by the Tennessee Department of Safety and accident-incidents involving Hazardous Material are investigated when the Tennessee Emergency Management Association requests such investigation.

The Transportation Division is also responsible for coordinating functions with the Federal Railroad Administration and the Federal Highway Administration of the Federal Department of Transportation.

The Commission has power under TCA 65-1507 and 65-1510 to grant operating authority to motor carriers and contract haulers operating within the State. The Transportation Division is responsible for the physical processing of the application for new authority from the time the application is received until a final order is rendered either granting or denying a Certificate of Convenience and Necessity. The Division is responsible for reviewing an application to see that the proper information is filed; a hearing is set; proper notice is given; and the final order is distributed. The Division also assists in the technical analysis of the information submitted with the application for new authority.

On December 31, 1983, there were six Class I Railroads and six Class II Railroads operating within the State. These twelve Railroads have 2,859.39 miles of main line and branch line track and 2,142 miles of other track.

CLASS I RAILROADS

Burlington Northern Railroad Company
Illinois Central Gulf Railroad
Missouri Pacific Railroad Company
Norfolk Southern Corporation
St. Louis-Southwestern Railway Company
Seaboard System Railroad

Class II Railroads

Corinth & Counce Railroad Company
East Tennessee Railway Corporation
Nashville & Ashland City Railroad Company
Natchez Trace Railroad
South Central Tennessee Railroad Company, Inc.
Tennken Railroad

JANUARY 1, 1983, THROUGH DECEMBER 31, 1983

ACCIDENT REPORTS FILED 128

FORMAL COMPLAINTS HANDLED 34

DAILY INSPECTIONS MADE 5,006

SPECIAL INVESTIGATIONS MADE 151

SHOW CAUSE ORDERS: ISSUED 5 PENDING 1 DISMISSED 4 HEARD 0

APPLICATIONS FOR MINIMUM CLEARANCE EXCEPTIONS: FILED 0
GRANTED 0

PETITIONS TO CLOSE STATIONS: FILED 9 GRANTED 3 PENDING 6

During the period of January 1, 1983 through December 31, 1983, there was a total of 17,961 Motor Carriers qualified with the Commission to operate in Tennessee. Of these companies 7,227 were regulated truck companies and 620 were regulated bus companies. There were 10,355 exempt-for-hire companies, 379 intrastate truck companies, and 85 intrastate bus companies. The Transportation Division issued a total of 630,318 permit stamps and 80,423 trip lease permits and temporary wires during this period.

The Commission processed 60 applications for Certificates of Convenience and Necessity, 23 Contract Haulers Authority, 13 Emergency Temporary Authority, and 9 other Petitions relating to Intrastate traffic.

The Transportation Division's staff of Enforcement Officers are assigned the duties of enforcing the safety requirements and economic regulations of the Motor Carrier Act. During the year of 1983, the Enforcement Officers performed driver equipment compliance checks on 26,619 units from which 7,097 citations were issued for violations. Of the units on which driver equipment compliance checks were initiated, 14,611 were placed out-of-service until needed repairs were made. The violations for which citations were issued for the following offenses were cited; 1,738 No Permit Stamp, 1,181 No Authority, 916 No Trip Lease Permits, 120,760 Safety Violations, 110 Possession of Alcohol, and 84 Possession or Under the Influence of Drugs.

The Transportation Division has continued its progress with the hazardous Materials Program and has issued 464 citations for violations of Hazardous Materials Regulations.

The above figures cover the period of January 1, 1983 through December 31, 1983.

TRANSPORTATION RATE DIVISION

The Transportation Rate Division is generally responsible for analyzing the revenue requirements of regulated carriers and maintaining current tariffs and time schedules for carriers.

Under the statutes, all motor carrier and railroads are required to establish and maintain a schedule of reasonable rates, fares and charges. In order to determine the reasonableness of a carrier's rates, the Commission must analyze the effect such rates have on the shipping public, the carrier and the industry as a whole. Carriers are required to provide sufficient financial and economic data with each rate change.

When an application for a rate increase is received, an investigation of the financial records of the applicant is conducted to determine if the increase is justified. The Commission may set for public hearing any general rate increase or transportation rate matter on which there is sufficient protest by an interested party. If the Commission receives no protest by an interested party concerning an increase in transportation rates other than a general rate increase, the Commission will investigate to determine if the increase is justified. If the Commission concludes that the increase is necessary and reasonable, it may be permitted to become effective without a public hearing. However, if an investigation reveals irregularities or the Commission deems the increase unnecessary or entertains any doubt as to the necessity for the proposed increase, the matter will be set for public hearing.

The Transportation Rate Division maintains updated schedules for all passenger carriers. Carriers are required to give notice of each proposed schedule change upon sufficient protest from the general public, the Commission has the power to suspend a proposed discontinuance of service. Hearings concerning schedule changes are heard in the area affected by the proposed change. In conjunction with the Transportation Rate Division's general areas of responsibilities, the Division is responsible for answering daily inquiries concerning rates and schedules. The Division also administers the Commission's Emergency Fuel Surcharge program under SMC-792.

During 1983, the Commission allowed carriers to roll-in the fuel surcharge in recognition of the stabilization of fuel prices. In the event prices begin to fluctuate in the future, the Commission will re-examine the need for another fuel surcharge. The Commission also reduced the reporting requirements of Motor Carriers in 1983. Previously, the Commission required two annual reports for motor carriers: one filed with the Assessment Division and one filed with the Transportation Rate Division. An examination of the reports showed that much of the information was repetitious and the Commission deleted one of the annual reports.

During 1983, the Commission received 570 tariff filings affecting intrastate traffic and 25 other petitions relating to intrastate traffic.

UTILITY RATE DIVISION

The Utility Rate Division has the responsibility of recommending and investigating rates for all telephone, mobilphone, gas, electric and water and sewer companies under the jurisdiction of the Commission. In addition, the Utility Rate Division has the responsibility of reviewing, interpreting, and overseeing the implementation of the rules and regulations utilized by the utilities in administering approved rates.

Generally, the rates charged by a utility are based on the utility's overall cost of service. Proposed rates are submitted by the utilities in either the form of a rate petition or a tariff filing under the Commission's rules. Rate petitions are filed by utilities to affect general rate changes, and tariff filings are made to establish rates and charges for new services or to affect other changes in the utility's existing tariff.

The Utility Rate Division's investigation of petitions for general rate changes includes the accumulation of data pertaining to the cost of specific services and the analysis of rate relationships in order to make recommendations on cases from the following types of utilities:

Telephone	7
Gas	2
Water	1
TOTAL	10

The Utility Rate Division also investigates proposed rates submitted as tariff filings under Rule 1200-4-1-.06. Rule 1200-4-1-106 allows utilities to submit proposed changes or amendments to its tariff provided that the Commission is given 30 days notice. Most of the tariffs filed under this rule, deal with new service offerings or the modifications of existing tariff offerings. These filings are reviewed to determine their reasonableness which entails an investigation of the cost studies submitted with the filings and the regulations implementing the new services. After the investigation is completed, the tariff filing may either be allowed to become effective, or suspended until formal action is taken by the Commission. During 1983, the Utility Rate Division processed 225 tariff filings from the following types of utilities:

Telephone	195
Gas	9
Water & Sewer	6
Mobilphone	10
Electric	5
Total	225

In addition to the tariff filings the Utility Rate Division is charged with the responsibility of reviewing Purchase Gas Adjustments filed under Rule 1220-4-1.12. Purchase Gas Adjustments are revised rate schedules submitted to the Public Service Commission by regulated natural gas distribution companies requesting an increase or reduction in their rates due to an increase or decrease in the rates charged by the pipeline suppliers of natural gas. The Utility Rate Division examines the computations included with each company's filing for accuracy and determines if such filings should be modified or adjusted in such a manner as to provide equitable treatment to all customers of said company. The Utility Rate Division processed 84 Purchase Gas Adjustments during 1983.

The Utility Rate Division maintains a complete and current file of all utility tariffs together with the rules and regulations used to administer approved rates. The division is called on daily to interpret and oversee the administration of these tariffs. During 1983, 906 inquiries and complaints were received in the form of letters, telephone calls or personal visits concerning utility rates or the rules and regulations to administer them. A breakdown of these complaints and inquiries by type of utility is as follows:

Telephone	714
Gas	64
Water & Sewer	13
Mobilphone	21
Electric	19
Non-regulated Utilities	75
Total	906

The Utility Rate Division participates in depreciation rate studies for the utilities under the jurisdiction of the Commission. Depreciation rates are particularly significant since they are a material element in the cost of service of the utility. The staff of the Utility Rate Division joins with the Engineering Division in making these depreciation studies.

During 1983, United Inter-Mountain Telephone Company requested approval of increased depreciation rates which would increase annual accruals in Tennessee by $13,921,000. During a three-way meeting involving the staff of the Commission, the company and the Federal Communications Commission, depreciation rates were agreed upon which resulted in a reduction of $8,146,000 from their original request. The Utility Rate Division also participated in the approval of revised depreciation rates for the Millington Telephone Company, Tennessee Telephone Company, Powell Telephone Company, and the Loretto Telephone Company.

The Utility Rate Division also participated in the investigation of 7 applications for approval of additional capital. A review was made and recommendations were submitted to the Commission for consideration of each of these applications.

The Director of the Utility Rate Division also serves as a member of the Staff Subcommittee on Communications of the National Association of Regulatory Utility Commissioners.

The following is a list of major activities which required extensive investigation and studies by division employees during 1983:

The implementation of embedded telephone set sales plan for the major telephone companies operating in Tennessee.

Participation in joint meetings and conferences with other state Commissions, the FCC, and AT&T concerning divestiture and it's effects on the telephone consumer.

The implementation of a restructured private line services tariff for the South Central Bell Telephone Company.

The implementation of a restructured WATS tariff for the South Central Bell Telephone Company which permitted the resale of WATS.

The implementation of a special service tariff for the major natural gas distributors which have large customers with the capability of using alternative fuels.

UTILITY SERVICE DIVISION

The Utility Service Division performs the staff work in the regulation of public utilities concerning service. This includes the investigation of all complaints received from customers concerning telephone, telegraph, electric, gas water, and sewerage companies which are regulated by the Public Service Commission. The Utility Service Division also conducts service hearings, community meetings, service audits, and offers testimony at rate hearings regarding the quality of service.

The Public Service Commission regulates nineteen (19) telephone companies, one (1) telegraph company, one (1) electric company, six (6) gas companies, sixteen (16) water companies and two (2) sewerage companies.

Pursuant to T.C.A. 7-82-102, the Public Service Commission has only limited jurisdiction over utility districts. Moreover, the Public Service Commission cannot initiate an investigation of utility district relative to rate and/or service until a petition is filed with the Commission by at least ten (10) percent of the residents within the authorized area of the public utility district.

The Utility Service Division is comprised of a director, one secretary, one stenographer, and nine field investigators. In March of 1981, the Division reduced its staff from three stenographers to one and from thirteen investigators to nine. Moreover, in 1981 the district offices in Memphis and Knoxville were closed. The Utility Service Division has field investigators stationed in Clarksville, Chattanooga, Jackson, Memphis, McMinnville, Nashville, Church Hill and Knoxville.

Every complaint received in the Utility Service Division is assigned to an investigator for a comprehensive investigation. Moreover, the utility company against whom the complaint was filed is also required to conduct an investigation, and report its findings to the Utility Service Division. The findings of both investigations are reviewed by the Director for a final disposition.

Another function of the Utility Service Division is a consumer survey program. The purpose of this program is to determine the quality of service utility customers are receiving throughout the state. The investigator selects utility customers at random and makes a personal visit and discusses their problems, if any, and conducts tests. The findings of each investigator are submitted to the Director's office for evaluation and appropriate action.

The Division also conducts tests of telephone equipment. This program involves the field investigator making test calls from various business and residential main stations to other business and residential main stations within the same exchange. Also test calls are made between exchanges to determine the adequacy of trunk lines. The public coin telephone investigation program is another function of the Utility Service Division.

FORMAL COMPLAINTS HANDLED AND INVESTIGATED BY THE UTILITY SERVICE DIVISION

	1979	1980	1981	1982	1983
TELEPHONE.....	2,399	2,482	2,171	1,905	1,896
TELEGRAPH.....	8	2	4	2	2
WATER.....	132	113	105	102	66
SEWERAGE.....	0	0	0	0	0
ELECTRIC.....	11	12	16	15	14
GAS.....	53	60	65	66	64
MOBILPHONE.....	3	5	4	2	6
SPECIAL INVESTIGATIONS.....	190	250	312	365	304

OTHER FUNCTIONS AND PROGRAMS OF THE UTILITY SERVICE DIVISION

	1979	1980	1981	1982	1983
COMMISSION HEARINGS HELD IN FRANCHISED AREAS OF UTILITY COMPANIES.....	5	33	12	28	47
SERVICE MEETINGS HELD IN FRANCHISED AREAS OF UTILITY COMPANIES.....	6	4	5	5	4
CONSUMER SURVEY INTERVIEWS.	1,397	910	916	251	750
TEST CALLS.....	31,120	30,100	28,342	23,054	17,780
PUBLIC PHONE INSPECTIONS...	13,500	14,117	14,365	12,870	11,730

THE TENNESSEE PUBLIC SERVICE COMMISSION
ASSESSMENTS FROM 1877 THROUGH 1983

Total Assessed Value of all Property Assessed for Taxation by the Tennessee Public Service Commission.

Assessment Period	Property Assessed	Total
1877-78	Railroads.....$	13,757,105.85
1879-80	Railroads.....	16,375,894.40
1881-82	Railroads.....	27,016,100.12
1883-84	Railroads.....	31,547,292.23
1885-86	Railroads.....	31,547,582.01
1887-88	Railroads.....	32,290,302.10
1889-90	Railroads.....	43,789,707.74
1891-92	Railroads.....	38,341,488.67
1893-94	Railroads.....	40,703,845.50
1895-96	Railroads-Utilities.....	40,446,368.48
1897-98	Railroads-Utilities.....	50,546,129.14
1899-1900	Railroads-Utilities.....	56,546,129.14
1901-02	Railroads-Utilities.....	58,327,298.79
1903-04	Railroads-Utilities.....	60,602,713.29
1905-06	Railroads-Utilities.....	71,968,432.16
1907-08	Railroads-Utilities.....	87,047,269.79
1909-10	Railroads-Utilities.....	91,850,925.37
1913-14	Railroads-Utilities.....	111,757,070.29
1915-16	Railroads-Utilities.....	115,298,042.84
1917-18	Railroads-Utilities.....	122,283,134.74
1919	Railroads-Utilities.....	132,446,120.00
1920-21	Railroads-Utilities.....	272,859,649.00
1921-22	Railroads-Utilities.....	246,693,638.39
1923-24	Railroads-Utilities.....	255,576,486.93
1925-26	Railroads-Utilities.....	272,124,248.01
1927-28	Railroads-Utilities.....	284,441,185.62
1929-30	Railroads-Utilities.....	269,262,250.45
1931	Railroads-Utilities.....	286,834,959.36
1932-33	Railroads-Utilities-Motor Carriers.	264,979,408.62
1934-35	Railroads-Utilities-Motor Carriers.	252,378,706.89
1936-37	Railroads-Utilities-Motor Carriers.	250,762,477.94
1938-39	Railroads-Utilities-Motor Carriers.	266,115,405.00
1940-41	Railroads-Utilities-Motor Carriers.	181,373,956.00
1942-43	Railroads-Utilities-Motor Carriers.	198,132,778.00
1944	Railroads-Utilities-Motor Carriers.	238,642,162.00
1945-46	Railroads-Utilities-Motor Carriers.	318,458,325.00
1947-48	Railroads-Utilities-Motor Carriers.	351,037,699.00
1949-50	Railroads-Utilities-Motor Carriers.	344,902,221.00
1951-52	Railroads-Utilities-Motor Carriers.	384,792,690.00

1953-54	Railroads-Utilities-Motor Carriers.	$ 428,352,790.00
1955-56	Railroads-Utilities-Motor Carriers.	477,778,159.00
1957-58	Railroads-Utilities-Motor Carriers.	501,931,299.00
1959-60	Railroads-Utilities-Motor Carriers.	523,228,433.00
1961-62	Railroads-Utilities-Motor Carriers.	542,202,731.00
1963-64	Railroads-Utilities-Motor Carriers.	594,685,359.00
1965-66	Railroads-Utilities-Motor Carriers.	630,946,875.00
1967	Railroads-Utilities-Motor Carriers.	646,942,292.00
1968	Railroads-Utilities-Motor Carriers.	655,974,495.00
1969	Railroads-Utilities-Motor Carriers.	715,111,650.00
1970	Railroads-Utilities-Motor Carriers.	781,076,650.00
1971	Railroads-Utilities-Motor Carriers.	858,981,530.00
1972	Railroads-Utilities-Motor Carriers.	952,649,190.00
1973	Railroads-Utilities-Motor Carriers.	1,247,618,300.00
1974	Railroads-Utilities-Motor Carriers.	1,355,337,500.00
1975	Railroads-Utilities-Motor Carriers.	1,461,910,400.00
1976	Railroads-Utilities-Motor Carriers.	1,544,333,200.00
1977	Railroads-Utilities-Motor Carriers	1,318,596,498.00*
1978	Railroads-Utilities-Motor Carriers	1,303,085,502.00*
1979	Railroads-Utilities-Motor Carriers	1,261,372,484.00*
1980	Railroads-Utilities-Motor Carriers	1,478,530,645.00*
1981	Railroads-Utilities-Motor Carriers	1,383,758,500.00*
1982	Railroads-Utilities-Motor Carriers	1,486,300,590.00**
1983	Railroads-Utilities-Motor Carriers	1,770,523,590.00***

*These assessments represent the final assessments after equalization. Equalization was ordered by the Federal Court in 1977 and the State Board of Equalization in 1978, 1979, 1980, 1981 and 1982.

**This figure also includes the personal property assessments for four counties (Cannon, Lauderdale, Sevier and White) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.

***This figure also includes the personal property assessments for three counties (Cannon, Sevier and White) and one town (Town of Henning) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.

1983 AD VALOREM ASSESSMENT

ASSESSMENTS BY CLASSES OF PROPERTY ASSESSED FOR TAXATION PURPOSES IN TENNESSEE BY THE TENNESSEE PUBLIC SERVICE COMMISSION FOR THE YEAR 1983 ARE AS FOLLOWS

AIRLINE COMPANIES	38,215,108
BARGE LINE COMPANIES	2,236,600
ELECTRIC COOPERATIVE COMPANIES	147,582,510
ELECTRIC COMPANIES	16,169,860
LONG DISTANCE TELEPHONE COMPANIES	39,829,460
GAS COMPANIES	31,777,870
BUS COMPANIES	4,534,840
TRUCK COMPANIES	80,383,350
MOBILPHONE COMPANIES	2,575,950
PRIVATE CAR COMPANIES	31,902,700
PIPELINE COMPANIES	146,171,200
POWER TRANSMISSION COMPANIES	9,395,690
RAILROAD COMPANIES	160,384,752
TELEPHONE COOPERATIVE COMPANIES	41,869,880
TELEGRAPH COMPANIES	2,555,270
TELEPHONE COMPANIES	990,556,890
WATER & SEWERAGE COMPANIES	24,681,460
GRAND TOTAL	$ 1,770,823,590*

*This figure also includes the personal property assessments for three counties (Cannon, Sevier and White) and one town (Town of Henning) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.

1983 AD VALOREM ASSESSMENTS

AIRLINE COMPANIES

AIRBORNE	61,290
AMERICAN AIRLINES, INC.	1,824,500
BEST AIRLINES	42,640
BRANIFF AIRWAYS, INC.	28,078
COMAIR, INC.	46,190
DELTA AIR LINES, INC.	4,937,720
EASTERN AIR LINES, INC.	301,260
FEDERAL EXPRESS	21,915,740
FRONTIER AIRLINES, INC.	239,700
OZARK AIR LINES, INC.	90,840
PIEDMONT AVIATION, INC.	2,791,000
REPUBLIC AIRLINES, INC.	2,081,110
SCHEDULED SKYWAYS, INC.	400,510
SOUTHEASTERN AIRLINES	622,510
TRANS WORLD AIRLINES, INC.	125,100
U S AIR	552,960
UNITED AIR LINES, INC.	2,153,960
AIRLINE COMPANIES TOTAL	$ 38,215,108

BARGE LINE COMPANIES

ALTER BARGE LINE	3,670
AMERICAN COMMERCIAL BARGE LINE COMPANY	906,970
ARROW TRANSPORTATION COMPANY	96,720
CUMBERLAND & OHIO COMPANY, INC.	30,590
THE DELTA QUEEN STEAMBOAT COMPANY	198,870
DIXIE CARRIERS, INC.	263,630
DRAVO MECHLING CORPORATION	242,310
FEDERAL BARGE LINES, INC.	5,000
FLOWERS TRANSPORTATION, INC.	EXEMPT
HUNTER MARINE TRANSPORT, INC.	EXEMPT
IGERT, INC.	23,890
S. C. LOVELAND CO., INC.	41,900
OHIO RIVER COMPANY	EXEMPT
RIVERWAY BARGE COMPANY	5,370
SCNO BARGE LINES, INC.	64,160
SECURITY BARGE LINE, INC.	36,750
THE VALLEY LINE COMPANY	316,970
BARGE LINE COMPANIES TOTAL	$ 2,236,800

ELECTRIC COOPERATIVE COMPANIES

APPALACHIAN ELECTRIC COOPERATIVE	6,791,250
CANEY FORK ELECTRIC COOPERATIVE, INC.	6,140,730
CHICKASAW ELECTRIC COOPERATIVE	2,811,510
CUMBERLAND ELECTRIC MEMBERSHIP CORP.	16,464,190
DUCK RIVER ELECTRIC MEMBERSHIP CORP.	11,312,350
FORKED DEER ELECTRIC COOPERATIVE, INC.	1,195,860
FORT LOUDOUN ELECTRIC COOPERATIVE	3,871,720
FRENCH BROAD ELECTRIC MEMBERSHIP CORP.	178,580
GIBSON COUNTY ELECTRIC MEMBERSHIP CORP.	9,100,440
HOLSTON ELECTRIC COOPERATIVE, INC.	4,121,770
MERIWETHER LEWIS ELECTRIC COOPERATIVE	5,112,560
THE MIDDLE TENN. ELEC. MEMBERSHIP CORP.	13,023,880

1983 AD VALOREM ASSESSMENTS

ELECTRIC COOPERATIVE COMPANIES

MOUNTAIN ELECTRIC COOPERATIVE, INC.		1,904,070
PICKWICK ELECTRIC COOPERATIVE		2,754,710
PLATEAU ELECTRIC COOPERATIVE		4,229,120
POWELL VALLEY ELECTRIC COOPERATIVE		6,544,880
SEQUACHEE VALLEY ELECTRIC COOPERATIVE		8,697,490
SO. KENTUCKY RURAL ELECTRIC COOP. CORP.		10,520
SOUTHWEST TENNESSEE ELECTRIC MEMB. CORP.		9,540,770
TENNESSEE VALLEY ELECTRIC COOPERATIVE		3,943,530
THE TIPPAH ELECTRIC POWER ASSOCIATION		126,820
TRI-COUNTY ELECTRIC MEMBERSHIP CORP.		3,942,350
TRI-STATE ELECTRIC MEMBERSHIP CORP.		941,130
UPPER CUMBERLAND ELECTRIC MEMB. CORP.		8,650,440
VOLUNTEER ELECTRIC COOPERATIVE		16,771,840
ELECTRIC COOPERATIVE COMPANIES	TOTAL	$ 147,382,510

ELECTRIC COMPANIES

ARKANSAS POWER & LIGHT COMPANY		33,640
KENTUCKY UTILITIES COMPANY		80,040
KINGSPORT POWER COMPANY		16,056,180
ELECTRIC COMPANIES	TOTAL	$ 16,169,860

GAS COMPANIES

CHATTANOOGA GAS COMPANY		13,602,170
HARDIN COUNTY GAS COMPANY		47,520
HARTSVILLE GAS COMPANY		40,500
NASHVILLE GAS COMPANY		7,408,960
TENNESSEE-VIRGINIA ENERGY CORP.		4,150,510
UNITED CITIES GAS COMPANY		6,528,210
GAS COMPANIES	TOTAL	$ 31,777,870

BUS COMPANIES

ABLE VALLEY BUS LINES	1,210
ACORN TRAFFIC CONSULTANTS, INC.	1,490
AIRPORT LIMOUSINE SERVICE, INC.	1,000
AMERICAN SIGHTSEEING	32,440
APPALACHIAN HERITAGE TOURS INC.	1,000
AUTREY BUS LINES, INC.	25,000
B & C BUS LINES COMPANY, INC.	32,480
B & H TRANSIT, INC.	2,800
B-J COMMUTOR SERVICE, INC.	6,000
B & M SERVICE COMPANY	13,380
KEN BAKER'S TRAVEL WORLD	4,300
BASDEN TRANSPORTATION, INC.	1,570
BLACK FOX TRANSIT LINES, INC.	9,060
BRENTWOOD COUNTRY MUSIC TOURS	650
BROADWAY TOURS	2,400
CAMPBELL BUS LINES, INC.	1,200
CANADA TRACE GROCERY, INC.	6,410
CHEROKEE COACH COMPANY	53,980
CINDER TOUR SERVICE	1,310

1983 AD VALOREM ASSESSMENTS

BUS COMPANIES

CLARKSVILLE LIMOUSINE SERVICE	18,050
CLARKSVILLE TRANSIT SYSTEM	15,100
CLEVELAND-DALTON BUS LINES	520
COTTONLAND TOURS	5,520
CREATIVE INTERNATIONAL MANAGEMENT, INC.	8,750
CUMBERLAND BUS LINES	10,220
CUSTOM TOURS, INC.	22,480
D & S BUS LINES, INC.	2,480
ELK RIVER LINES	8,650
FIVE RIVERS TRANSIT COMPANY	EXEMPT
FOOTHILLS TRANSPORTATION, INC.	4,480
G & C ENTERPRISES, INC.	6,490
WILLIAM B. GILLESPIE	1,000
GRAND OLE OPRY TOURS, INC.	18,640
GRAY LINE OF NASHVILLE	EXEMPT
GREAT SMOKY TOURS, INC.	EXEMPT
GREENE COACH COMPANY, INC.	50,400
GREYHOUND LINES, INC.	2,811,630
GULF TRANSPORT COMPANY	138,710
HOLIDAY NASHVILLE TRAVEL PARK	9,130
JOEL R. HORTON	1,900
INSIDE MEMPHIS, INC.	EXEMPT
KINGSPORT LIMOUSINE SERVICE	2,100
KINGSTON X-10 BUS POOL	640
KNOXVILLE TOURS, INC.	33,890
LEBANON K. O. A. TOURS, INC.	940
LIMOUSINES UNLIMITED, INC.	20,700
LOY BUS LINES	42,500
MAPLES & OGLE TRANSPORTATION CO., INC.	11,190
MEETING SERVICES & CONVENTIONS	2,630
MIDWEST BUSLINES, INC.	6,590
MOUNTAIN VIEW SIGHTSEEING CORPORATION	650
MUSIC CITY SERVICE, INC.	184,510
NASHVILLE COUNTRY TOURS	2,220
NASHVILLE EXPRESS TOURS, INC.	17,910
OAK RIDGE TOURS	EXEMPT
TERRY D. PAGE & DALE P. ELLIS	10,000
PECK COACH COMPANY	2,890
POWELL BUS LINES	4,100
PRICE BUS LINE	EXEMPT
RIVER BUS LINES, INC.	45,050
RIVERTOWN TOURS	8,900
BALLARD RUSSELL	380
SERVICE CAB COMPANY	970
SEYMOUR BUS LINES, INC.	8,700
WILLIAM H. SHOUN	600
SIGHTSEEING CHATTANOOGA	EXEMPT
SIGHTSEEING TENNESSEE	EXEMPT
SMILE-A-WHILE TOURS, INC.	6,110
SOUND CITY TOURS, INC.	EXEMPT
SOUTHERN CAB CORPORATION	1,960
STARDUST TOURS, INC.	33,240
STARLITE BUS SERVICE, INC.	133,560
TENNESSEE TRAILBLAZERS, INC.	50,680
TRAILWAYS ARKANSAS,INC.	3,380
TRAILWAYS SOUTHEASTERN LINES, INC.	45,630

1983 AD VALOREM ASSESSMENTS

BUS COMPANIES

TRAILWAYS SOUTHERN LINES, INC.		169,660
TRAILWAYS TENNESSEE LINES, INC.		315,610
HERMAN TREADTHAM		350
TRI-STATE TRAILWAYS, INC.		14,070
JOHNNY WALKER TOURS, INC.		12,570
WEST MEMPHIS TRANSPORTATION COMPANY		7,930
CLINTON WILLIAMS TAXI		EXEMPT
BUS COMPANIES TOTAL	$	4,534,840

TRUCK COMPANIES

A-1 MOVING & STORAGE COMPANY, INC.	4,660
AAA COURIER SERVICE, INC.	36,760
AAA MOVING & STORAGE, INC.	13,180
AAA WISE EXPRESS, INC.	2,150
A B C EXPRESS, INC.	54,840
ABF FREIGHT SYSTEM, INC.	455,190
ABW TRUCKING COMPANY	4,590
A. & H. TRUCK LINE, INC.	369,900
A & M EXPRESS, INC.	5,860
A M & M, INC.	107,000
A & R TRANSPORT, INC.	34,800
ASAP EXPRESS, INC.	78,950
ACE FREIGHT LINE, INC.	890
ACME MOVING & STORAGE COMPANY	2,810
ACTION DELIVERY SERVICE	4,650
ACTIVE TRANSFER COMPANY, INC.	4,630
AERO/AMERICAN MOVING & STORAGE	28,850
AERO MAYFLOWER TRANSIT COMPANY, INC.	320,080
THE AETNA FREIGHT LINES, INC.	162,170
AIRBORNE FREIGHT CORPORATION	227,720
ALABAMA-TENNESSEE EXPRESS, INC.	3,370
ALADIN VAN LINES, INC.	6,620
ALL-AMERICAN MOVING & STORAGE	5,150
ALL AMERICAN TOWING SERVICE, INC.	890
ALL CARGO TRANSPORTATION, INC.	EXEMPT
ALL SOUTH MOTOR FREIGHT, INC.	8,730
AUBREY E. ALLEN	1,600
ALLIED DELIVERY & INSTALLATION, INC.	4,310
ALLIED VAN LINES, INC.	83,720
ALLTRANS ROADFAST, INC.	7,840
AMERICAN FREIGHT SYSTEM, INC.	553,030
AMERICAN HOLIDAY VAN LINES, INC.	11,940
AMERICAN RED BALL TRANSIT COMPANY, INC.	35,760
ARCADIAN MOTOR CARRIERS	45,360
ARGO-COLLIER TRUCK LINES CORPORATION	173,000
ARKANSAS FREIGHTWAYS, INC.	1,510
ARMSTRONG TRANSFER & STORAGE CO., INC.	540,370
ARROW TRANSFER & STORAGE COMPANY	452,580
ATLANTA MOTOR LINES, INC.	179,910
ATLAS VAN-LINES, INC.	327,850
AVERITT EXPRESS, INC.	1,029,900
B-HI TRANSPORT, INC.	25,480
B. I. TRANSPORTATION, INC.	288,450
B & L TRUCK LINE, INC.	3,760

1983 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

B & S TRANSPORTATION, INC.	10,720
HOWARD BAER	163,620
BARGER TRANSFER & STORAGE COMPANY	10,560
BARNETT'S EXPRESS, INC.	4,570
BATESVILLE TRUCK LINE, INC.	34,550
BAYLESS GARAGE	15,000
BILLY L. BEADLE	6,850
J. C. BEASLEY	1,530
BEATY TRUCKING COMPANY, INC.	13,990
BEE LINE EXPRESS, INC.	23,490
BEKINS VAN LINES COMPANY	86,540
EUGENE R. BELL	940
BESTWAY CARTAGE, INC.	17,520
BESTWAY EXPRESS, INC.	23,630
BIRMINGHAM-NASHVILLE EXPRESS, INC.	128,540
BLAIR MOTOR SERVICE, INC.	8,820
BLOUNT MOTOR LINES, INC.	14,600
BLUE GOOSE, INC.	1,640
BLUFF CITY TRANSFER & STORAGE CO., INC.	37,220
BLUFF CITY TRANSPORTATION, INC.	43,630
BOONE EXPRESS	560
BOURNE'S TRANSPORTATION, INC.	760
BOWDEN TRANSFER CO., INC.	1,222
S. L. BOWMAN & SONS, INC.	25,370
BOWMAN TRANSPORTATION, INC.	1,807,300
BOYD TRUCKING COMPANY, INC.	2,700
BRADSHAW FREIGHT SYSTEM	EXEMPT
BRANCH MOTOR EXPRESS COMPANY	34,530
THE PAULIE BRAZIER CO., A CORP.	43,340
BREAZEALE TRANSFER & STORAGE, INC.	16,690
BRICK DELIVERY COMPANY	150,030
BRIGGS TRANSPORTATION COMPANY	28,840
BRINK'S, INC.	33,840
BRONAUGH MOTOR EXPRESS, INC.	25,800
BROOKS CONTRACT CARRIERS	4,730
BROWN FREIGHT LINE, INC.	94,400
BROWN TRANSIT, INC.	890
BROWN TRANSPORT CORPORATION	451,780
BROWN TRUCKING, INC.	155,380
BROWN'S WRECKER SERVICE	2,400
BUILDERS TRANSPORT, INC.	445,120
BUILDERS TRANSPORTATION COMPANY	54,560
BUILDING SYSTEMS TRANSPORTATION, INC.	4,410
BURKHART ENTERPRISES, INC.	93,200
BURNETT TRUCK LINE COMPANY	8,190
BURNHAM VAN SERVICE, INC.	124,330
C & C TRUCKING	2,150
CGR TRUCK LINES, INC.	35,620
C W TRANSPORT, INC.	211,330
CALHOUN TRANSPORTATION SERVICE, INC.	42,100
CAMPBELL SIXTY-SIX EXPRESS, INC.	223,360
CAPE AIR FREIGHT, INC.	58,510
CARDINAL CONTRACT CARRIERS, INC.	7,960
CARDINAL TRANSPORTATION CO., INC.	EXEMPT
CARNACO TRANSPORT, INC.	6,080
CAROLINA FREIGHT CARRIERS CORPORATION	484,950

1983 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

CARR MOVING COMPANY	4,460
CARRIER SYSTEMS INTERNATIONAL MOTOR	12,380
CARTER ENTERPRISES, INC.	13,700
CARTHAGE FREIGHT LINE, INC.	27,740
CARTWRIGHT VAN LINES, INC.	14,500
CASE ENTERPRISES, INC.	26,100
CASEY TRANSPORTATION, INC.	EXEMPT
CENTERVILLE TRUCK LINE, INC.	39,750
CENTRAL TRANSPORT, INC.	372,630
CENTRAL VAN & STORAGE COMPANY, INC.	990
CHATTANOOGA TRANSFER & STORAGE CO., INC.	304,010
CHEM-HAULERS, INC.	305,660
CHEMICAL LEAMAN TANK LINES, INC.	780,410
CHEROKEE TRUCKING	9,640
CHICKASAW MOTOR LINES, INC.	100,110
CHURCHILL TRUCK LINES, INC.	173,360
CIRCLE DELIVERY SERVICE, INC.	1,550
CLARK TRUCK LINE	117,070
CLARK TRUCKING SERVICE	EXEMPT
CLEVELAND EXPRESS, INC.	131,510
CLINCH COMPANY, INC.	EXEMPT
COBLE EXPRESS, INC.	252,600
A. B. COLLIER WRECKER SERVICE, INC.	35,470
COLONIAL MOTOR FREIGHT LINE, INC.	439,760
COLONIAL REFRIGERATED TRANSPORTATION INC	530,620
COLONIAL TRANSPORTATION, INC.	32,950
COLUMBIA MOTOR EXPRESS, INC.	21,570
COMMERCIAL CARRIERS, INC.	479,070
CONALCO CONTRACT CARRIER, INC.	153,420
CONSOLIDATED FREIGHTWAYS CORP. OF DELA.	2,631,860
CONSOLIDATED TRANSPORT SERVICE	1,370
CONTAINER CARRIER CORPORATION	10,420
CONTINENTAL CARRIER CORPORATION	EXEMPT
CONTRACT TRANSPORTATION SYSTEMS COMPANY	52,520
AAA COOPER TRANSPORTATION	37,340
COOPER AIR FREIGHT SERVICE, INC.	97,350
P. C. COOPER CONSTRUCTION COMPANY	9,600
COURIER-NEWSOM EXPRESS, INC.	77,000
CREASY TRUCKING, INC.	24,950
CREED & HOWARD	2,600
CRESCO LINES, INC.	EXEMPT
CRETE CARRIER CORPORATION	527,260
CROSSTOWN TRANSFER & STORAGE COMPANY	9,170
WINFORD CROUCH	11,000
TRAMMELL CROW DISTRIBUTION CORPORATION	EXEMPT
CROWN TRANSPORT, INC.	8,760
CUMBERLAND FREIGHT LINE, INC.	34,620
CUMMINS TRUCKING COMPANY, INC.	13,030
CURTIS TRANSPORTS, INC.	68,030
CUSTOMIZED TRANSPORTATION, INC.	2,140
D.A.D. TRANSPORT CORPORATION	18,780
D. C. TRANSPORT, INC.	2,150
D H S, INC.	EXEMPT
DPD, INC.	58,140
DSI TRANSPORTS, INC.	121,180
D & T EXPRESS, INC.	1,460

1985 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

DALLAS CARRIERS CORPORATION	63,400
DALLAS & MAVIS FORWARDING COMPANY, INC.	61,610
LEE DAMRON	13,930
DAVENPORT AND SONS	2,870
DAYTON MOTOR EXPRESS, INC.	107,590
DEWITT TRANSFER AND STORAGE COMPANY	10,270
JOE G. DIGGES	4,570
DILL & BEASLEY, INC.	7,070
DIRECT MOTOR EXPRESS, INC.	2,320
DODSON'S MOVING & STORAGE, INC.	1,340
DOWNEY COURIER SERVICE	730
J. C. DOYLE MOBILE HOME SERVICE	950
J. C. DOYLE MOVING & STORAGE	950
DRESSER TRANSPORTATION SERVICES, INC.	182,730
DRI-FRI COMPANY, INC.	22,600
DRIVE-U-SERVICE, INC.	780
DUNBAR TRANSPORTATION SERVICES, INC.	89,040
DUNN BROS., INC.	38,360
EAGLE CARTAGE CORPORATION	EXEMPT
EAGLE MOTOR LINES, INC.	190,010
EARTH INDUSTRIAL WASTE MANAGEMENT INC.	2,490
EAST-WEST MOTOR FREIGHT, INC.	2,810
EDELEN TRANSFER & STORAGE COMPANY, INC.	11,870
EDWARDS XPRESS, INC.	19,300
ELECTRONICS TRANSPORT, INC.	950
ELFRINK TRUCK LINES, INC.	890
ELK VALLEY FREIGHT LINE, INC.	115,340
GLEN R. ELLIS, INC.	9,880
ELLIS MOVING & STORAGE	2,450
EMERT'S MOBILE HOME SALES & SERVICE	5,500
EPES TRANSPORT SYSTEM, INC.	78,330
ESTES EXPRESS LINES, A CORPORATION	49,390
EXECUTIVE COURIER SERVICE, INC.	25,000
EXPRESSCO, INC.	13,420
EXPRESS SERVICE, INC.	2,150
EXPRESS TRANSPORTATION COMPANY	13,840
F. C. T. CORPORATION	15,440
FFE TRANSPORTATION SERVICES, INC.	59,390
F & W EXPRESS, INC.	181,460
FACTORY & STEEL TRANSPORTATION, INC.	65,370
FEDCO FREIGHTLINES, INC.	910
FEDERAL TRANSPORT, INC.	2,050
FERGUSON TRANSFER COMPANY, INC.	14,000
FILM TRANSIT, INC.	234,140
FIREPROOF STORAGE & VAN COMPANY, INC.	3,000
FLEET LINE, INC.	2,900
FLEET TRANSPORT COMPANY, INC.	496,040
FLEMING TRANSFER & STORAGE COMPANY, INC.	54,810
FLETCHER TRUCKING COMPANY, INC.	85,130
FORD TRUCK LINE, INC.	17,810
FRANKLIN EXPRESS, INC.	44,970
FREDERICK TRANSPORT (U.S.), INC.	EXEMPT
FREDRICKSON MOTOR EXPRESS CORPORATION	73,140
FREE SPIRIT TRUCKING, INC.	EXEMPT
FREEMAN TRUCK LINE, INC.	293,920
FREIGHTWAYS EXPRESS, INC.	34,640

1985 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

FRYE TRANSFER COMPANY	3,300
FULLER TRANSFER COMPANY	64,230
G & W RIGGING & ERECTION	16,300
GALLATIN-PORTLAND FREIGHT LINES, INC.	175,920
GATEWAY TRANSPORTATION COMPANY, INC.	438,830
GAY TRUCK LINE, INC.	27,260
GENERAL MOTOR LINES, INC.	1,000
GENERAL TRUCKING COMPANY, INC.	23,830
GEORGIA HIGHWAY EXPRESS, INC.	297,360
GLASS ENTERPRISES	EXEMPT
GLOBAL VAN LINES, INC.	22,130
GOBBLE TRUCKING COMPANY	19,790
GOGGIN TRUCK LINE COMPANY, INC.	48,920
GOLD STAR, INC.	111,350
GOLDEN-HAMMONS CARTAGE COMPANY, INC.	6,680
GORDONS TRANSPORTS, INC.	588,110
GRACE DISTRIBUTION SERVICES, INC.	82,310
GRAVES TRUCK LINE, INC.	20,030
JACK GRAY TRANSPORT, INC.	7,690
GREENEVILLE MOVING & STORAGE	1,400
GREGORY MOVING & STORAGE COMPANY	7,460
PALMER GREGORY & SONS	22,160
H & M TRANSPORTATION, INC.	8,610
EDDIE C. HALE	940
VAN E. HAMLETT	5,510
HAMPTON TRUCKING	23,780
RAY HARMON & SON, INC.	1,660
HAUPT CONTRACT CARRIERS, INC.	40,700
HAWKS MOBILE SERVICE	1,000
MARVIN HAYES LINES, INC.	75,190
HAYES MOVING & STORAGE, INC.	5,290
HEAVY & SPECIALIZED HAULERS, INC.	141,260
HENRY FREIGHT LINE, INC.	12,580
HERMAN BROTHERS, INC.	68,820
DANNY HERMAN TRUCKING, INC.	42,970
GENE HICKS	88,870
HICKS MOTOR LINE	16,400
HIGGINS TRANSPORTATION, LIMITED	4,400
HIGHWAY TRANSPORT, INC.	347,290
BILL HILL'S TRANSPORTATION	EXEMPT
MICHAEL E. HILL	2,550
RAY HILL TRANSFER COMPANY	15,250
HILL TRANSPORT, INC.	2,200
HOHENWALD TRUCK LINES, INC.	122,770
HOLSTON MOTOR EXPRESS, INC.	34,370
HAROLD W. HOLT	1,440
HORN TRUCKING COMPANY	3,090
HOSKINS STORAGE COMPANY	4,380
HOWARD TRUCKING	3,340
HUDGINS MOVING & STORAGE COMPANY, INC.	70,760
HUMBOLDT EXPRESS, INC.	632,840
HUNTER TRANSPORT COMPANY, INC.	11,790
IMFS, INC.	446,580
INMAN FREIGHT SYSTEM, INC.	35,620
INTERNATIONAL TRANSPORT, INC.	217,270
INTERSTATE CONTRACT CARRIER CORPORATION	234,700

1983 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

J. D. TRANSPORTS, INC.	14,960
J & V TRUCKING COMPANY, INC.	1,080
JACK TRANSPORTS, INC.	1,780
JACKSON EXPRESS, INC.	213,130
JACKSON MOVING AND STORAGE CO., INC.	6,760
JAMAR TRUCKING	4,450
L. M. JAMISON	13,270
JENKINS & OSBORNE PICK-UP & DELIVERY	1,240
JENKINS TRUCK LINE, INC.	EXEMPT
JIMCO, INC.	5,170
DORIS JONES TRUCKING COMPANY	10,408
JONES TRUCK LINES, INC.	684,590
K & K TRUCKING, INC.	9,670
K & K WAREHOUSE CO., INC.	25,000
K & S TANK LINE	27,810
K & T TRUCKING COMPANY	EXEMPT
KARE-TRANS SYSTEMS	3,480
BOBBY R. KELLEY & SONS, INC.	48,290
HAROLD W. KELLEY TRUCKING	960
KERR MOVING & STORAGE COMPANY	EXEMPT
KIMBERLY-CLARK INTEGRATED SERVICES CORP.	217,540
RAY KIMBRELL MOVING & STORAGE COMPANY	3,270
KINDRICK TRUCKING COMPANY	6,990
KIRK TRUCKING, INC.	8,640
KNOX CARTAGE COMPANY, INC.	23,700
KNOXVILLE AIR CARGO, INC.	10,860
KUYKENDALL SERVICES	EXEMPT
KWICK-WAY TRANSPORTATION COMPANY	412,060
L & O TRUCKING COMPANY, INC.	20,300
LTD AIR CARGO, INC.	16,120
L & W TRUCKING, INC.	3,600
LAKEWAY TRUCKING COMPANY	5,970
LAMBERT-MARKS EXPRESS	7,040
LANCE MOBILE HOME SERVICE	7,700
LAVERGNE EXPRESS, INC.	530
LEE WAY MOTOR FREIGHT, INC.	424,010
LEMMON TRANSPORT COMPANY, INC.	182,910
LEXINGTON-PARIS MOTOR FREIGHT, INC.	625,440
LIGHTNING TRANSPORTATION, INC.	84,960
LIGON SPECIALIZED HAULER, INC.	396,130
LINDSEY TRANSPORT SERVICE, INC.	60,810
LITCO TRANSPORTATION COMPANY	151,280
LONG TRANSPORTATION, INC.	1,980
LUSK DELIVERY SERVICE	1,910
LYDALL EXPRESS, INC.	5,460
GLENN MCCLENDON TRUCKING COMPANY, INC.	195,540
RYE MCILLWAIN	950
MCLEAN TRUCKING COMPANY	1,004,720
MCMINNVILLE FREIGHT LINE, INC.	226,270
MCMINNVILLE MOVING & STORAGE COMPANY	3,900
MCNABB-WADSWORTH TRUCKING COMPANY	32,630
MDR CARTAGE, INC.	54,950
M & L TRUCK LINE, INC.	24,220
M. S. CARRIERS, INC.	268,200
MADISON BROTHERS DELIVERY SERVICE, INC.	26,710
MAGNOLIA TRUCK LINE, INC.	64,109

1983 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

MALONE FREIGHT LINES, INC.	419,600
THE MANFREDI MOTOR TRANSIT COMPANY	160,670
MANNING MOTOR EXPRESS, INC.	12,530
THE MASON & DIXON LINES, INC.	1,592,560
THE MASON & DIXON TANK LINES, INC.	217,570
MATLACK, INC.	538,050
HAROLD MEADE FACTORY AGENT, INC.	137,870
MEADOR'S MOTOR LINES, INC.	53,930
O'NEAL MELTON & SONS	60,900
MEMPHIS EXPRESS COMPANY, INC.	28,670
MERCHANTS DELIVERY, INC.	2,150
MERCHANTS FREIGHT LINE, INC.	10,740
MERCHANTS HOME DELIVERY SERVICE, INC.	62,120
MERCHANTS TRUCK LINE, INC.	373,430
A. J. METLER HAULING & RIGGING, INC.	465,870
METROPOLITAN TRUCKING, INC.	47,000
MID SOUTH FREIGHT, INC.	6,160
MID-SOUTH TRUCKING COMPANY	50,660
MID-STATE OILS TRANSPORT, INC.	36,630
MID-TENN. EXPRESS	40,260
MIDLAND CARRIERS, INC.	9,600
MID-STATE STEEL, INC.	43,250
MILAN EXPRESS, INC.	37,770
MILLER TRANSPORTERS, INC.	297,910
MISSIE, INC.	5,000
MISSISSIPPI RIVER TRUCKING, INC.	10,150
MISSOURI PACIFIC TRUCK LINES, INC.	71,500
MISTLETOE EXPRESS SERVICE	52,890
MODERN VAN SERVICE, INC.	14,720
ROY B. MOORE, INC.	89,960
MORGAN DRIVE AWAY, INC.	44,600
E. L. MORGAN COMPANY, INC.	EXEMPT
MORGAN PORTABLE BUILDING TRANSPORT CORP.	6,440
MORTON MOVING & STORAGE	11,460
THE MOTOR CONVOY, INC.	116,040
MT. PLEASANT TRANSFER, INC.	23,340
MOUNTAIN EXPRESS, INC.	91,280
MULTI-MODAL TRANSPORTS, INC.	10,510
MURFREESBORO FREIGHT LINE COMPANY, INC.	78,970
MURPHY MOTOR FREIGHT LINES, INC.	112,910
MURPHY & SONS TRUCKING COMPANY, INC.	21,570
MURPHY'S CONTRACT CARRIER	2,720
MUSIC CITY TRANSPORT, INC.	8,620
MUSIC CITY VAN SERVICE, INC.	4,740
NTC OF AMERICA, INC.	100,430
NASHVILLE & ASHLAND CITY TRUCK LINE, INC	4,530
NASHVILLE-CLARKSVILLE EXPRESS, INC.	208,850
NATIONWIDE EXPRESS, INC.	22,350
NEWMAN & PEMBERTON CORPORATION	355,740
NORTH AMERICAN VAN LINES, INC.	1,432,520
ED NORTHINGTON TRUCKING	1,990
NORTHSTAR TRANSPORTATION, INC.	10,420
O.K. MESSENGER SERVICE, INC.	EXEMPT
O. K. STORAGE & TRANSFER COMPANY, INC.	4,720
OAKNOLL TRANSPORT COMPANY, INC.	5,000
OIL SERVICE COMPANY, INC.	19,090

1983 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

OLD DOMINION FREIGHT LINE, INC.	151,990
OLD SOUTH FREIGHT SERVICES, INC.	4,130
ONEIDA-COLUMBUS EXPRESS COMPANY	15,060
ORSCHELN BROTHERS	3,500
OSBORN TRANSPORTATION, INC.	30,550
OSBORNE TRUCKING, INC.	EXEMPT
OVER LAND, INC.	16,170
OVERNITE TRANSPORTATION COMPANY	4,390,920
OZARK MOTOR LINES, INC.	55,290
OZBURN-HESSEY MOVING COMPANY	12,610
DAVID OZMENT COMPANY	9,620
P & B TRANSFER & STORAGE COMPANY, INC.	15,230
P.M. EXPRESS, INC.	22,260
PMC COMPANY	4,000
P & P TRUCKING COMPANY	9,250
PACIFIC INTERMOUNTAIN EXPRESS CO., INC.	355,930
PACIFIC MOTOR TRUCKING COMPANY	524,890
PACKERS TRANSPORT COMPANY	EXEMPT
PARIS MOTOR FREIGHT, INC.	66,780
PASCHALL TRUCK LINES, INC.	34,520
PASCO PRODUCTS, INC.	9,780
DON PAYNE TRUCKING COMPANY, INC.	16,610
PEAK TRANSFER COMPANY, INC.	1,290
PETERLIN CARTAGE COMPANY, A CORPORATION	EXEMPT
PETTY TRUCKING	EXEMPT
PHILLIPS TRUCK LINE, INC.	20,120
PLANT EQUIPMENT LEASING CO., INC.	71,400
PLATEAU EXPRESS, INC.	1,600
PONY EXPRESS COURIER CORPORATION	36,510
POOLE TRUCK LINE, INC.	547,600
PORTER TRANSFER CO., INC.	44,590
PORTLAND EXPRESS, INC.	40,760
POSEY TRUCK LINES, INC.	23,760
POTASHNICK TRUCK SERVICE, INC.	EXEMPT
WALTER POTTER	430
ROY POWELL TRUCKING, INC.	2,800
POWELL TRUCK LINE, INC.	35,620
POWELL TRUCKING	4,400
PRICE-BASS COMPANY, INC.	EXEMPT
PRINTCO, INC.	26,980
PRODUCERS TRANSPORT COMPANY	196,790
PROFESSIONAL DRIVER SERVICES, INC.	7,100
PROFFITT VANS, INC.	7,810
F. PAUL PURDY	14,800
PUROLATOR ARMORED, INC.	54,560
PUROLATOR COURIER CORPORATION	343,130
PYLE AUTOMOTIVE & WRECKER SERVICE	1,000
Q. S. STORAGE & TRANSFER COMPANY	14,990
QUALITY MOVING & STORAGE	1,300
QUICK TRANSPORTATION, INC.	3,300
QUICK-WAY CARRIERS, INC.	5,390
R.B. CARRIERS, INC.	8,560
R.C.A. TRUCK LINES, INC.	29,770
R & C ENTERPRISES	5,000
RDR, INC.	51,420
RPD, INC.	39,700

1983 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

R & R DELIVERY SERVICE, INC.	EXEMPT
RTC TRANSPORTATION, INC.	1,010,810
RAJOR, INC.	6,240
RAMSEY TRUCKING, INC.	51,470
REBEL MOTOR FREIGHT, INC.	348,150
RECORD TRUCK LINE, INC.	EXEMPT
RED ARROW DELIVERY SERVICE CO., INC.	32,720
RED LINE STORAGE & TRANSFER COMPANY	22,790
CHARLES E. REED	19,670
REEVES TRANSPORTATION COMPANY	4,720
REFRIGERATED INTERNATIONAL CARGO	21,770
RELIABLE TRANSFER & STG. OF KNOX., INC.	5,000
RENNER'S EXPRESS, INC.	18,720
REYNOLDS MOBILE HOME SERVICE	3,400
REYNOLDS TRUCK LINES, INC.	8,610
RIDDLE TRUCKING COMPANY	38,920
RIGGS, INC.	138,190
ROAD COMMERCE CORPORATION	5,150
ROADWAY EXPRESS, INC.	5,057,290
ROBERTS CARRIER CORPORATION	68,130
ROBERTS & OAKE, INC.	61,830
ROBINSON FREIGHT LINES	91,410
THE ROBINSON FREIGHT LINES, INC.	44,770
ROBINSON TRUCK LINE, INC.	226,520
I. FRED ROGERS TRUCKING CO., INC.	13,970
RON'S MOBILE HOME SERVICE	5,700
JOHN C. ROSS TRUCKING COMPANY	41,990
WARNER A. ROSS	57,470
RUAN TRANSPORT CORPORATION	69,580
RUDOLPH TRANSFER & STORAGE COMPANY	142,920
JIM L. RUSHING	3,520
RUSS TRANSPORT, INC.	414,100
RYDER TRUCK LINES, INC.	3,299,000
S & D TRUCKING COMPANY, INC.	29,260
S & W FREIGHT LINES, INC.	24,270
SABINE TRUCKING, INC.	1,590
SANDERS TRANSFER & STORAGE COMPANY, INC.	28,920
WILEY SANDERS TRUCK LINES, INC.	211,290
SARTAIN TRUCK LINE, INC.	58,010
SAWYER TRANSPORT, INC.	28,250
SCHILLI MOTOR LINES, INC.	102,330
SCHNEIDER TRANSPORT, INC.	212,120
STEVE SCHRANZ TRUCKING, INC.	27,300
SCHRECKER MOVING & STORAGE, INC.	27,200
SCHWERMAN TRUCKING COMPANY	162,030
SEASON-ALL TRANSPORTATION COMPANY	3,700
SERVICE TRANSPORT, INC.	164,740
SERVICE TRUCKING COMPANY, INC.	2,990
SERVICEWAY MOTOR FREIGHT, INC.	13,180
SHAFER TRUCKING COMPANY, INC.	13,700
ROBERT J. SHANKEL	1,000
SHARP TRANSPORT, INC.	33,320
SHARRON MOTOR LINES, INC.	4,540
SHAVER TRUCKING COMPANY	2,220
SHEARON TRUCKING	2,130
SHELBYVILLE EXPRESS, INC.	36,120

1983 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

J. A. SHELTON TRANSFER COMPANY	5,970
WALTER SHORT AGENCY, INC.	15,200
SHRUM BROS. TRUCKING	EXEMPT
SIGNAL DELIVERY SERVICE, INC.	694,120
SILICA TRANSPORT, INC.	18,700
SILVER FLEET EXPRESS, INC.	82,800
SKYLINE TRANSPORTATION, INC.	111,380
SMITH & ATTKISSON TRUCKING COMPANY	24,770
JAMES L. SMITH TRUCKING COMPANY	4,290
L. G. SMITH & SONS	EXEMPT
N. E. SMITH COMPANY, INC.	2,090
SMITH'S TRANSFER CORPORATION	3,448,550
SMITHVILLE FREIGHT LINES, INC.	39,540
SMOKEY TRUCKING, INC.	1,900
SORRELS TRUCKING	EXEMPT
SOUTHEASTERN SALES & DESIGNS, INC.	670
SOUTHEASTERN WAREHOUSING & DIST. CORP.	5,800
SOUTHERN LEASING COMPANY, INC.	13,980
SOUTHERN PACKAGING & STORAGE CO., INC.	15,150
SOUTHERN REFRIGERATED CARRIERS, INC.	25,410
SOUTHERN REGION MOTOR TRANSPORT, INC.	9,009
SOUTHERN TRUCKING CORPORATION	45,240
SOUTHWEST MOTOR FREIGHT	412,480
SPARTAN EXPRESS, INC.	178,150
SPECTOR RED BALL, INC.	714,462
SPRINT, INCORPORATED	1,600
STANDARD TRUCKING CO.	1,690
STANFILL'S LIQUID FERTILIZER CO., INC.	3,900
STATELINE SYSTEMS, INC.	5,880
STEPHENS TRUCK LINE, INC.	56,710
M. L. STEPHENSON TRUCKING	EXEMPT
STEVECO, INC.	9,710
FREDDIE STEWARD TRUCKING	1,250
STILL TRANSFER COMPANY, INC.	39,800
STREET TRANSFER COMPANY, INC.	107,510
EDWARD P. STROUTH	10,000
CARL SUBLER TRUCKING, INC.	171,650
SUELZER MOVING & STORAGE, INC.	8,180
SULLIVAN FREIGHT LINES, INC.	88,100
SUPER TRUCK LINES, INC.	22,260
SUPERIOR FORWARDING COMPANY, INC.	24,930
MARVIN SWAFFORD	7,960
SWAIN & SONS TRANSPORTS, INC.	7,750
SYSTEM 81 EXPRESS, INC.	44,420
T F EXPRESS, INC.	43,100
T.I.M.E.-DC, INC.	EXEMPT
TSC EXPRESS COMPANY	132,940
SAM TANKSLEY TRUCKING, INC.	246,540
TANKSLEY TRANSFER COMPANY	112,290
TART'S MOBILE HOME SERVICE	2,900
TAYLOR TRUCK LINE	178,080
JACK L. TEMPLE	1,860
TENNESSEE CARTAGE COMPANY, INC.	133,690
TENNESSEE EXPRESS, INC.	8,740
TENNESSEE MOBILE HOME TRANSPORT, INC.	1,400
TENNESSEE OHIO EXPRESS, INC.	2,240

1963 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

TENNESSEE STEEL HAULERS, INC.	64,970
TENNESSEE TEXAS EXPRESS, INC.	11,240
TENNESSEE TRUCK LINES, INC.	83,120
RAY THOMPSON MOVING & STORAGE, INC.	62,140
STEVE D. THOMPSON TRUCKING, INC.	130,090
THOMPSON TRUCK LINES, INC.	7,210
THORNE TRUCK LINES, INC.	56,780
THUNDERBIRD MOTOR FREIGHT LINES, INC.	28,540
THURSTON MOTOR LINES, INC.	1,114,890
TILFORD TRUCKING, INC.	23,770
TILLMAN MOVING COMPANY	EXEMPT
TOMBIGEE TRANSPORT CORPORATION	6,190
TRANS-CARRIERS, INC.	4,990
TRANS-NATIONAL TRUCK, INC.	32,730
TRANSCON LINES	1,187,390
TRANSIT HOMES, INC.	4,450
TRANSPORT SERVICE COMPANY	274,000
TRI-CITY TRUCKS & EQUIPMENT, INC.	40,300
TRI-CITY TRUCKING	22,200
TRI-COUNTY MOVING & STORAGE CO., INC.	1,000
TRI-STATE MOTOR TRANSIT COMPANY	360,290
TRICITY TRANSPORT COMPANY	36,200
KEN TRIPLETT HAULING SERVICE	910
TRUCK TRAIN TRANSFER, INC.	29,490
TUCKER FREIGHT LINES, INC.	24,150
TULLAHOMA FREIGHT COMPANY, INC.	61,640
TURNER EXPEDITING SERVICE	15,700
W. L. TURNER TRUCKING, INC.	17,390
UNITED PARCEL SERVICE, INC.	4,366,010
UNITED VAN LINES, INC.	210,870
UNITED WAREHOUSE & TRANSFER, INC.	18,200
UPPER CUMBERLAND FREIGHT, INC.	54,990
VENTURE EXPRESS, INC.	21,480
VICTORY VAN LINES, INC.	3,310
VIRGINIA-CAROLINA FREIGHT LINES, INC.	75,600
VOLUNTEER EXPRESS, INC.	42,600
WTR TRANSPORTATION, INC.	27,010
W & W TRUCKING, INC.	4,630
WAGNER FREIGHT LINES, INC.	79,940
WAGNER MOVING & STORAGE, INC.	410
B. F. WALKER, INC.	38,380
WARD CARTAGE & WAREHOUSING, INC.	5,170
WARREN COUNTY FREIGHT LINE, INC.	165,740
WASTE DISPOSAL, INC.	93,750
WASTE MANAGEMENT OF TENNESSEE	4,210
WATKINS MOTOR LINES, INC.	202,820
ELLIS WATSON MOVING & STORAGE COMPANY	2,750
WATSON MOVING & STORAGE COMPANY, INC.	8,280
WAVERLY MOVING COMPANY	570
WALTER WEBB	1,300
WELLS FARGO ARMORED SERVICE CORPORATION	182,600
WEST NASHVILLE WRECKER	15,720
WESTERN EXPRESS	153,120
WESTERN TRANSFER & STORAGE, INC.	25,440
WHARTON TRANSPORT CORPORATION	67,010
WHATLEY-WHITE, INC.	33,210

1993 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

WHEATON VAN LINES, INC.	104,630
WHITAKER TRANSPORTATION COMPANY, INC.	EXEMPT
ROY WIDENER MOTOR LINES, INC.	523,650
CHARLES H. WILLIAMS TRUCKING CO., INC.	30,690
WILLIAMS TRANSPORT	4,200
WINDER'S WRECKER SERVICE COMPANY	4,450
JIMMY T. WOOD	68,580
WOODS WRECKER SERVICE	2,360
WOODARD TRUCKING COMPANY	20,380
WOODLINE MOTOR FREIGHT, INC.	2,070
WOOTEN TRANSPORTS, INC.	227,870
YELLOW FREIGHT SYSTEM, INC.	1,675,620
YOST RENTAL COMPANY	7,570
YOUNG'S TRANSPORTATION COMPANY	29,360
TRUCK COMPANIES TOTAL	$ 50,383,350

MOBILPHONE COMPANIES

AIRSIGNAL INTERNATIONAL, INC.	433,980
COMMUNICATIONS ELECTRONICS	34,410
JACKSON MOBILPHONE COMPANY, INC.	139,420
LEBANON MOBILE PHONE, INC.	51,080
MAHAFFEY MESSAGE RELAY, INC.	244,560
PAGE-A-PHONE	21,840
PAT'S MOBILPHONE, INC.	104,670
PROSPECT COMMUNICATIONS	38,000
RADIO CALL COMPANY	170,000
SOUTHEAST MOBILPHONE, INC.	542,800
TELPAGE OF NASHVILLE, INC.	534,230
TELPAGE OF TENNESSEE, INC.	260,760
MOBILPHONE COMPANIES TOTAL	$ 2,575,950

PRIVATE CAR COMPANIES

ADM TRANSPORTATION COMPANY	216,800
ALBERT CITY ELEVATOR	EXEMPT
ASARCO, INC.	890
AVCO AEROSTRUCTURES DIVISION	5,900
AGRI INDUSTRIES	4,660
AGRI-LEASIT COMPANY	24,480
AGRICO CHEMICAL COMPANY	1,710
AIR PRODUCTS & CHEMICALS, INC.	32,880
AIRCO, INC.	6,400
ALLIED CHEMICAL CANADA, LIMITED	EXEMPT
ALLIED CORPORATION	101,440
ALUMINUM COMPANY OF AMERICA	530
AMAX PHOSPHATE, INC.	1,090
AMERICAN COLLOID COMPANY	6,060
AMOCO CHEMICALS CORPORATION	532,270
AMOCO OIL COMPANY	241,730
AMSTAR CORPORATION	1,000
THE ANDERSONS	1,080
APEX TANK CAR LINE	EXEMPT
ARCO/POLYMERS, INC.	32,590

1983 AD VALOREM ASSESSMENTS

PRIVATE CAR COMPANIES

THE BABCOCK & WILCOX COMPANY	4,900
BADEN INVESTMENT COMPANY	960
BADISCHE CORPORATION	14,880
BANKERS TRUST LESSOR, TRUSTEE	13,960
BEKER INDUSTRIES CORPORATION	880
BENNETT LUMBER PRODUCTS, INC.	3,200
BERWICK FORGE AND FABRICATING	2,900
BLUE DIAMOND COAL COMPANY	79,900
THE BOEING COMPANY	9,270
BORDEN CHEMICAL	122,580
BRAE CORPORATION	39,740
CGTX, INC.	31,480
C & T REFINERY, INC.	13,360
CABOT CORPORATION	41,050
CALIFORNIA CONTEMPORARY, INC.	890
CALIFORNIA RAILCAR CORPORATION	11,400
CARPENTER CHEMICAL COMPANY	5,640
CASTLE CAPITAL CORPORATION	2,340
CELTRAN, INC.	183,320
CENTRAL STATES ENTERPRISES, INC.	EXEMPT
CENTRAL TRANSPORTATION COMPANY, INC.	950
CHEMPLEX COMPANY	12,760
CHEVRON U.S.A., INC.	109,200
CHICAGO FREIGHT CAR LEASING COMPANY	20,340
CITIES SERVICE COMPANY	70,660
COCA-COLA USA	59,410
COLUMBIA NITROGEN CORPORATION	EXEMPT
COLUMBIAN CHEMICALS COMPANY	87,310
THE COMMONWEALTH PLAN, INC.	1,000
CONOCO, INC.	64,640
CONTINENTAL CARBON COMPANY	5,040
CONTINENTAL TANK CAR CORPORATION	EXEMPT
EDWIN COOPER, INC.	2,760
THE CORINTH & COUNCE RAILROAD COMPANY	225,880
CROSBY CHEMICALS, INC.	980
CRYSTAL CAR LINE	37,430
DARLING & COMPANY	EXEMPT
DELTA TANK LINE COMPANY	12,470
DEPENDABLE PROPERTIES, INC.	3,510
DIAMOND SHAMROCK CORPORATION	41,350
DIXIE CEMENT COMPANY, INC.	EXEMPT
THE DOW CHEMICAL COMPANY	346,780
DRESSER LEASING CORPORATION	4,640
E. I. DUPONT DE NEMOURS & COMPANY	360,030
ELECTRIC FUELS CORPORATION	376,000
ESSEL CORPORATION	520
ESSEM CORPORATION	7,100
ESTECH GENERAL CHEMICALS CORPORATION	1,690
ETHYL CORPORATION	84,480
EVANS RAILCAR LEASING COMPANY	210,200
EXXON PIPELINE COMPANY	419,960
FMC CORPORATION	16,440
FALCON COAL COMPANY INC.	59,350
FAR-MAR-COMPANY, INC.	EXEMPT
FARMERS COOPERATIVE COMPANY	740
FARMLAND INDUSTRIES, INC.	122,060

1983 AD VALOREM ASSESSMENTS

PRIVATE CAR COMPANIES

FORMOSA PLASTICS CORPORATION, USA	43,470
FREEMAN GAS OF NORTH CAROLINA, INC.	1,970
FRUIT GROWERS EXPRESS COMPANY	74,700
GAINESVILLE REGIONAL UTILITIES	1,870
GATX CORPORATION	3,435,020
GLNX CORPORATION	30,620
GWI LEASING	EXEMPT
GENERAL ELECTRIC COMPANY	3,910
GENERAL MILLS, INC.	1,300
GEORGIA-PACIFIC CORPORATION	53,650
GEORGIA-PACIFIC CORPORATION	1,180
GEORGIA-PACIFIC CORPORATION	2,930
GEORGIA POWER COMPANY	958,450
GETTY REFINING AND MARKETING COMPANY	2,600
GOODYEAR TIRE & RUBBER COMPANY	980
GRAIN TERMINAL ASSOCIATION	1,370
GREAT LAKES CARBON CORP.	237,340
GREENBRIER LEASING CORPORATION	15,280
GREENLEASE COMPANY	78,670
GULF COAST GRAIN, INC.	161,300
GULF OIL COMPANY - U. S.	78,480
WALTER HAFFNER COMPANY	3,330
HALLIBURTON COMPANY	2,200
HEAD-ON COLLISION LINE	530
HERCULES, INC.	32,290
HOME PETROLEUM CORPORATION	4,920
J. M. HUBER CORPORATION	16,200
ICI AMERICAS INC.	2,600
INDIANA FARM BUREAU	17,770
INTERAIL, INC.	1,030
INTERNATIONAL MINERALS & CHEMICAL CORP.	108,980
ITEL CORPORATION - RAIL DIVISION	41,140
KENX ASSOCIATES	1,700
KERR-MCGEE CHEMICAL CORPORATION	7,910
KIDD CREEK MINES LTD.	27,620
KOPPERS COMPANY, INC.	84,880
LAMCO, INC.	46,200
ELI LILLY & COMPANY	122,390
LINCOLN GRAIN, INC.	7,650
LIQUID CARBONIC CORPORATION	1,000
MBF INDUSTRIES INC.	57,210
M.H.C. INC.	305,160
MALLARD TRANSPORTATION COMPANY	4,870
MANUFACTURERS LEASING CORPORATION	2,330
MARTIN GAS SALES, INC.	22,040
MAXTON OIL & FERTILIZER COMPANY	6,990
J. C. MCCAVLESS	5,380
MERCHANTS DESPATCH TRANSPORTATION CORP.	1,000
MID-AM EQUIPMENT, INC.	EXEMPT
MID SOUTH MILLING CO., INC.	15,580
MIDWEST ENERGY SERVICES COMPANY	137,120
MILE-HIGH RAILCAR LEASING, INC.	19,400
MISSISSIPPI POWER COMPANY	11,520
MOBIL OIL CORPORATION	30,050
MONSANTO COMPANY	149,670
MORRISON-QUIRK GRAIN CORPORATION	890

1983 AD VALOREM ASSESSMENTS

PRIVATE CAR COMPANIES

MORTON SALT COMPANY	4,220
NEBRASKA PUBLIC POWER DISTRICT	53,610
NORTH AMERICAN CAR CORPORATION	1,273,350
NORTHERN PETROCHEMICAL COMPANY	141,050
OCCIDENTAL CHEMICAL CORPORATION	84,240
OCCIDENTAL CHEMICAL AGRICULTURAL PRODS.	90,200
OLIN CORPORATION	296,580
ONEIDA & WESTERN TRANSPORTATION COMPANY	309,460
P-D LEASING COMPANY	2,300
PLM, INC.	270,550
PMA TRANSPORTATION CORPORATION	3,350
PPG INDUSTRIES, INC.	69,430
PACIFIC FRUIT EXPRESS COMPANY	1,810
PACIFIC STATES RAILCAR COMPANY	7,960
PAN AMERICAN RAILWAY COMPANY	EXEMPT
PARGAS, INC.	17,200
PENNWALT CARRIERS CORPORATION	1,130
PETROLANE GAS SERVICE, INC.	3,740
PHILLIPS PETROLEUM COMPANY	216,570
PILLSBURY COMPANY	47,940
POLYSAR, INC.	2,340
PUBLICKER INDUSTRIES, INC.	1,490
PULLMAN LEASING COMPANY	732,410
PYROFAX GAS CORPORATION	970
QUAKER STATE OIL REFINING CORPORATION	1,000
REMX CORPORATION	8,010
RSTX, INC.	6,000
RAILBOX COMPANY	2,244,920
RAILGON COMPANY	326,960
RAILSERV MANAGEMENT CORPORATION	5,770
RALSTON PURINA COMPANY	5,800
REAGENT CHEMICAL & RESEARCH, INC.	7,900
RELCO TANK LINE	15,800
REX RAILWAYS, INC.	22,500
REYNOLDS METALS COMPANY	2,000
SID RICHARDSON CARBON & GASOLINE COMPANY	12,180
RICHMOND LEASING COMPANY	830,420
RICHMOND RAIL EQUIPMENT LEASING COMPANY	5,250
SANDERSVILLE LEASING COMPANY	8,400
SAUVAGE GAS COMPANY	3,000
SAZ TRANSPORTATION COMPANY	EXEMPT
SCOULAR BISHOP GRAIN CO.	890
SEABOARD ALLIED MILLING COMPANY	50,580
SHELL OIL COMPANY	754,630
SHINTECH, INC.	63,600
SHIPPERS CAR LINE DIVISION	1,708,290
WILLIAM G. SIMON	3,350
SOLTEX POLYMER CORPORATION	25,540
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	209,530
SOUTH MISSISSIPPI ELECTRIC POWER ASSOC.	373,130
STAUFFER CHEMICAL COMPANY	24,790
IVAN E. SUMMA	EXEMPT
SUN REFINING AND MARKETING COMPANY	15,010
TAMAK TRANSPORTATION CORPORATION	2,230
TANCO TRANSPORTATION CORPORATION	5,500
TANK CAR SERVICES COMPANY, INC.	EXEMPT

1983 AD VALOREM ASSESSMENTS

PRIVATE CAR COMPANIES

TENNESSEE CHEMICAL COMPANY		433,290
TENNESSEE EASTMAN COMPANY		539,470
TERMINAL GRAIN CORPORATION		EXEMPT
TEXASGULF, INC.		300,740
TRAILER TRAIN COMPANY		3,660,930
TRANSPORTATION CORPORATION OF AMERICA		72,660
TRINITY INDUSTRIES LEASING COMPANY		123,770
TRINITY RAILCAR LEASING CORPORATION		166,480
TROPICANA PRODUCTS SALES, INC.		1,300
UTLX INTERNATIONAL		53,500
U. S. INDUSTRIAL CHEMICALS COMPANY		7,540
U. S. STEEL MINING CO., INC.		661,360
UNION CARBIDE CORPORATION		412,850
UNION PACIFIC FRUIT EXPRESS COMPANY		EXEMPT
UNION TANK CAR COMPANY		1,014,020
UNITED EQUIPMENT LEASING ASSOCIATES		106,630
UNITED STATES LEASING INTERNATIONAL, INC		93,620
UNITED STATES RAIL SERVICES, INC.		201,360
UNIVERSAL LPGX COMPANY		1,200
VERNON WAREHOUSE COMPANY		3,300
VIRGINIA CHEMICALS, INC.		12,600
VOLUNTEER TRAILBLAZERS, INC.		3,920
VULCAN MATERIALS CO. - CHEMICALS DIV.		50,770
VULCAN MATERIALS COMPANY - METALS DIV.		890
HIRAM WALKER & SONS, INC.		890
WANDA PETROLEUM COMPANY		3,600
WEST CENTRAL COOPERATIVE		EXEMPT
WESTINGHOUSE ELECTRIC CORPORATION		8,580
WEYERHAEUSER COMPANY		2,600
WISCONSIN & SOUTHERN LEASING CO.		116,070
DAVID WITHERSPOON, INC.		1,000
XTRA, INC.		326,880
ZIP TRANSPORTATION COMPANY, INC.		1,440
PRIVATE CAR COMPANIES	TOTAL	$ 31,902,700

PIPELINE COMPANIES

ALABAMA-TENNESSEE NATURAL GAS COMPANY	87,140
AMOCO PIPELINE COMPANY	5,095,980
ARKANSAS LOUISIANA GAS COMPANY	178,080
CAPLINE SYSTEM	9,056,600
COLONIAL PIPELINE COMPANY	15,584,030
COLUMBIA GULF TRANSMISSION COMPANY	18,037,120
CUMBERLAND NATURAL GAS CORP.	EXEMPT
EAST TENNESSEE NATURAL GAS COMPANY	16,590,140
MICHIGAN WISCONSIN PIPE LINE COMPANY	13,888,620
MID-VALLEY PIPELINE COMPANY	1,944,090
MIDWESTERN GAS TRANSMISSION COMPANY	597,520
PLANTATION PIPE LINE COMPANY	1,100,900
SOUTHERN NATURAL GAS COMPANY	98,270
TENNESSEE GAS PIPE LINE COMPANY	35,630
TENNESSEE GAS PIPELINE COMPANY	25,819,720
TENNESSEE NATURAL GAS LINES, INC.	2,397,200
TEXAS EASTERN TRANSMISSION CORPORATION	14,465,920
TEXAS GAS TRANSMISSION CORPORATION	14,137,780

1983 AD VALOREM ASSESSMENTS

PIPELINE COMPANIES

TRUNKLINE GAS COMPANY		7,056,260
PIPELINE COMPANIES	TOTAL	$ 146,171,200

POWER TRANSMISSION COMPANIES

APPALACHIAN POWER COMPANY		3,889,050
GEORGIA POWER COMPANY		37,440
TAPCO, INC.		5,469,200
POWER TRANSMISSION COMPANIES	TOTAL	$ 9,395,690

RAILROAD COMPANIES

THE ALABAMA, GREAT SOUTHERN RAILROAD CO.		2,152,570
ARK. & MEMPHIS RLWY. BRIDGE & TERM. CO.		992,800
BURLINGTON NORTHERN RAILROAD CO.		2,938,320
CENTRAL OF GEORGIA RAILROAD COMPANY		444,550
CHATTANOOGA STATION COMPANY		35,564
CHATTANOOGA TERMINAL RAILWAY COMPANY		EXEMPT
CHICAGO, ROCK ISLAND & PACIFIC RR CO.		125,457
CINCINNATI, NEW ORLEANS & TEXAS PAC. RWY		25,289,673
CLINCHFIELD RAILROAD COMPANY		10,276,590
THE CORINTH & COUNCE RAILROAD COMPANY		632,320
EAST TENN. & WESTERN N. C. RAILROAD CO.		244,870
ILLINOIS CENTRAL GULF RAILROAD COMPANY		7,424,319
LOUISVILLE & NASHVILLE RAILROAD COMPANY		57,971,646
MISSOURI PACIFIC RAILROAD COMPANY		2,332,940
NASHVILLE AND ASHLAND CITY RAILROAD CO.		27,680
NATCHEZ TRACE RAILROAD		130,610
ST. LOUIS-SOUTHWESTERN RAILWAY COMPANY		180,310
SOUTHERN RAILWAY COMPANY		47,796,003
TENNESSEE, ALABAMA & GEORGIA RAILWAY CO.		89,850
TENNESSEE RAILWAY COMPANY		1,298,680
RAILROAD COMPANIES	TOTAL	$ 160,384,752

TELEPHONE COOPERATIVE COMPANIES

BEN LOMAND RURAL TELEPHONE COOP., INC.		13,766,670
BLEDSOE TELEPHONE COOPERATIVE CORP.		2,152,050
DEKALB TELEPHONE COOPERATIVE, INC.		6,369,010
HIGHLAND TELEPHONE COOPERATIVE, INC.		5,913,770
NORTH CENTRAL TELEPHONE COOP. CORP.		4,110,420
SCOTT COUNTY TELEPHONE COOPERATIVE, INC.		26,900
SKYLINE TELEPHONE MEMBERSHIP CORP.		63,260
TWIN LAKES TELEPHONE COOP. CORPORATION		8,352,920
WEST KY. RURAL TELE. COOP. CORP., INC.		465,210
YORKVILLE TELEPHONE COOPERATIVE, INC.		649,670
TELEPHONE COOPERATIVE COMPANIES	TOTAL	$ 41,869,880

TELEGRAPH COMPANIES

1983 AD VALOREM ASSESSMENTS

TELEGRAPH COMPANIES

THE WESTERN UNION TELEGRAPH COMPANY			2,355,270
TELEGRAPH COMPANIES	TOTAL	$	2,355,270

LONG DISTANCE TELEPHONE COMPANIES

AMERICAN TELEPHONE & TELEGRAPH COMPANY			36,192,920
MCI TELECOMMUNICATIONS CORP.			3,624,360
SOUTHERN PACIFIC COMMUNICATIONS CO.			11,680
LONG DISTANCE TELEPHONE COMPANIES	TOTAL	$	39,829,460

TELEPHONE COMPANIES

ADAMSVILLE TELEPHONE COMPANY, INC.			2,975,120
ARDMORE TELEPHONE COMPANY, INC.			649,060
CLAIBORNE TELEPHONE COMPANY			2,134,600
CONCORD TELEPHONE EXCHANGE, INC.			5,142,500
CROCKETT TELEPHONE COMPANY, INC.			370,880
ENGLEWOOD TELEPHONE COMPANY, INC.			192,500
GENERAL TELEPHONE CO. OF THE SOUTHEAST			21,398,310
HUMPHREYS COUNTY TELEPHONE COMPANY			286,290
LORETTO TELEPHONE COMPANY, INC.			2,475,000
MILLINGTON TELEPHONE COMPANY, INC.			7,250,560
OOLTEWAH-COLLEGEDALE TELEPHONE COMPANY			2,625,200
PEOPLES TELEPHONE COMPANY, INC.			598,600
POWELL TELEPHONE COMPANY			4,611,360
SOUTH CENTRAL BELL TELEPHONE COMPANY			820,970,600
TELLICO TELEPHONE COMPANY, INC.			1,860,200
TENNESSEE TELEPHONE COMPANY			13,641,880
UNITED INTER-MOUNTAIN TELEPHONE COMPANY			99,069,930
UNITED TELEPHONE COMPANY			2,677,730
WEST TENNESSEE TELEPHONE COMPANY, INC.			926,550
TELEPHONE COMPANIES	TOTAL	$	990,556,890

WATER & SEWERAGE COMPANIES

BELINDA CITY SERVICE COMPANY				96,950
CARTWRIGHT CREEK UTILITY CO., INC.				97,160
CHARLES R. CHASE WATER WORKS				3,600
FREEMAN WATER COMPANY				21,530
FRIENDSHIP WATER COMPANY				15,000
HENRY COUNTY WATER COMPANY, INC.				111,930
J E T WATERWORKS, INC.				148,680
LAKELAND UTILITY COMPANY, INC.				47,970
LYNNWOOD UTILITY COMPANY				56,350
MOORE'S LANE SEWERAGE COMPANY, INC.				223,460
MT. JULIET UTILITIES CORP.				25,540
RIVERBEND SERVICE COMPANY, INC.				44,000
ROAN MOUNTAIN WATER COMPANY, INC.				32,840
SEQUATCHIE WATER WORKS				15,000
STONEBROOK SEWERAGE SYSTEM				122,550
TENNESSEE-AMERICAN WATER COMPANY				23,589,800
WEST TENNESSEE WATER COMPANY, INC.				29,100
WATER & SEWERAGE COMPANIES	69	TOTAL	$	24,681,460

GRAND TOTAL ASSESSMENT	$ 1,770,823,590*

*This figure also includes the personal property assessments for three counties (Cannon, Sevier and White) and one town (Town of Henning) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
ANDERSON COUNTY		
OUTSIDE	5,826,278	
CLINTON	2,533,767	
LAKE CITY	959,656	
NORRIS	986,627	
OAK RIDGE	13,030,817	
OLIVER SPRINGS	463,584	
COUNTY TOTAL		$ 26,806,749
BEDFORD COUNTY		
OUTSIDE	4,987,582	
BELL BUCKLE	86,078	
NORMANDY	49,673	
SHELBYVILLE	5,745,185	
WARTRACE	429,762	
COUNTY TOTAL		$ 11,298,285
BENTON COUNTY		
OUTSIDE	3,061,377	
BIG SANDY	347,556	
CAMDEN	1,624,478	
COUNTY TOTAL		$ 5,033,411
BLEDSOE COUNTY		
OUTSIDE	1,934,582	
PIKEVILLE	962,786	
COUNTY TOTAL		$ 2,897,368
BLOUNT COUNTY		
OUTSIDE	9,343,309	

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
BLOUNT COUNTY (CONT)		
ALCOA	6,307,153	
FRIENDSVILLE	268,820	
MARYVILLE	3,109,498	
ROCKFORD	55,757	
TOWNSEND	136,940	
COUNTY TOTAL		$ 19,221,477
BRADLEY COUNTY		
OUTSIDE	7,388,522	
CHARLESTON	625,192	
CLEVELAND	5,858,071	
COUNTY TOTAL		$ 13,871,785
CAMPBELL COUNTY		
OUTSIDE	11,048,159	
CARYVILLE	312,202	
JACKSBORO	251,112	
JELLICO	1,418,021	
LAFOLLETTE	3,909,462	
COUNTY TOTAL		$ 16,938,956
CANNON COUNTY		
OUTSIDE	2,976,302	
AUBURNTOWN	114,047	
WOODBURY	722,533	
COUNTY TOTAL		$ 3,813,362
CARROLL COUNTY		
OUTSIDE	4,106,386	
ATWOOD	193,133	

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT		
CARROLL COUNTY (CONT)			
BRUCETON	810,301		
CLARKSBURG	61,103		
ROLLOW ROCK	181,077		
HUNTINGDON	1,342,454		
MCKENZIE	1,021,223		
CLEMORESVILLE	20,251		
TREZEVANT	207,765		
COUNTY TOTAL		$	7,963,673
CARTER COUNTY			
OUTSIDE	3,310,958		
ELIZABETHTON	2,854,118		
JOHNSON CITY	36,009		
WATAUGA	44,716		
COUNTY TOTAL		$	6,245,801
CHEATHAM COUNTY			
OUTSIDE	7,017,762		
ASHLAND CITY	1,247,570		
KINGSTON SPRINGS	117,283		
PEGRAM	227,777		
COUNTY TOTAL		$	8,610,392
CHESTER COUNTY			
OUTSIDE	3,389,169		
ENVILLE	75,694		
HENDERSON	1,832,545		
MILLEDGEVILLE	19,634		
SILERTON	303		
COUNTY TOTAL		$	5,317,365
CLAIBORNE COUNTY			
OUTSIDE	8,688,908		

COUNTY AND CITY DISTRIBUTION

1963 AD VALOREM ASSESSMENTS

	1963 ASSESSMENT	
CLAIBORNE COUNTY (CONT)		
CUMBERLAND GAP	113,868	
NEW TAZEWELL	1,201,227	
TAZEWELL	1,034,365	
COUNTY TOTAL		$ 11,038,068
CLAY COUNTY		
OUTSIDE	1,029,796	
CELINA	224,021	
COUNTY TOTAL		$ 1,254,017
COCKE COUNTY		
OUTSIDE	3,119,739	
NEWPORT	1,091,189	
PARROTTSVILLE	4,167	
COUNTY TOTAL		$ 4,215,145
COFFEE COUNTY		
OUTSIDE	8,038,304	
MANCHESTER	3,482,371	
TULLAHOMA	4,084,845	
COUNTY TOTAL		$ 15,605,520
CROCKETT COUNTY		
OUTSIDE	4,558,279	
ALAMO	565,759	
BELLS	579,985	
FRIENDSHIP	267,606	
GADSDEN	165,019	
MAURY CITY	169,714	
COUNTY TOTAL		$ 6,306,362

COUNTY AND CITY DISTRIBUTION

1963 AD VALOREM ASSESSMENTS

	1963 ASSESSMENT	
CUMBERLAND COUNTY		
OUTSIDE	8,594,641	
CRAB ORCHARD	146,600	
CROSSVILLE	3,831,277	
PLEASANT HILL	347,696	
COUNTY TOTAL		$ 12,920,214
DAVIDSON COUNTY		
OUTSIDE	21,112,039	
BELLE MEADE	428,623	
BERRY HILL	108,630	
FOREST HILLS	265,707	
GOODLETTSVILLE	1,826,090	
LAKEWOOD	116,246	
NASHVILLE	94,192,500	
OAK HILL	262,978	
RIDGETOP	20,439	
COUNTY TOTAL		$ 118,333,452
DECATUR COUNTY		
OUTSIDE	1,946,053	
DECATURVILLE	225,445	
PARSONS	867,461	
SCOTTS HILL	38,033	
COUNTY TOTAL		$ 3,076,992
DEKALB COUNTY		
OUTSIDE	3,239,176	
ALEXANDRIA	940,162	
DOWELLTOWN	66,844	
LIBERTY	204,084	
SMITHVILLE	1,218,210	
COUNTY TOTAL		$ 5,668,476

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
DICKSON COUNTY		
OUTSIDE	6,901,170	
BURNS	87,011	
CHARLOTTE	422,349	
DICKSON	3,696,037	
SLAYDEN	1,792	
VANLEER	181,902	
WHITE BLUFF	800,352	
COUNTY TOTAL		$ 12,090,613
DYER COUNTY		
OUTSIDE	7,676,463	
DYERSBURG	2,834,183	
NEWBERN	426,055	
TRIMBLE	80,059	
COUNTY TOTAL		$ 11,016,752
FAYETTE COUNTY		
OUTSIDE	16,232,906	
BRADEN	184,318	
GALLAWAY	109,398	
LAGRANGE	173,963	
MOSCOW	542,122	
OAKLAND	117,285	
PIPERTON	912,410	
ROSSVILLE	263,292	
SOMERVILLE	2,237,458	
WILLISTON	107,955	
COUNTY TOTAL		$ 20,882,107
FENTRESS COUNTY		
OUTSIDE	1,873,571	
ALLARDT	30,738	
JAMESTOWN	488,453	
COUNTY TOTAL		$ 2,392,762

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
FRANKLIN COUNTY		
OUTSIDE	9,058,338	
COWAN	483,577	
DECHERD	837,213	
ESTILL SPRINGS	846,774	
HUNTLAND	321,954	
TULLAHOMA	169,579	
WINCHESTER	2,750,325	
COUNTY TOTAL		$ 14,467,760
GIBSON COUNTY		
OUTSIDE	9,908,166	
BRADFORD	396,538	
DYER	836,285	
GIBSON	483,462	
HUMBOLDT	5,509,097	
KENTON	292,728	
MEDINA	350,149	
MILAN	2,012,015	
RUTHERFORD	775,427	
TRENTON	2,365,050	
YORKVILLE	248,593	
COUNTY TOTAL		$ 23,177,532
GILES COUNTY		
OUTSIDE	11,247,794	
ARDMORE	175,311	
ELKTON	196,816	
LYNNVILLE	221,613	
MINOR HILL	189,638	
PULASKI	2,402,747	
COUNTY TOTAL		$ 14,433,921
GRAINGER COUNTY		
OUTSIDE	1,925,859	

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
GRAINGER COUNTY (CONT)		
BLAINE	4,093	
RUTLEDGE	219,472	
COUNTY TOTAL		$ 2,149,424
GREENE COUNTY		
OUTSIDE	10,032,096	
BAILEYTON	277,798	
GREENEVILLE	7,072,355	
MOSHEIM	593,468	
TUSCULUM	109,828	
COUNTY TOTAL		$ 18,085,545
GRUNDY COUNTY		
OUTSIDE	5,451,430	
ALTAMONT	135,266	
BEERSHEBA SPRINGS	130,113	
COALMONT	1,032,523	
GRUETLI-LAAGER	698,870	
MONTEAGLE	403,289	
PALMER	63,463	
TRACY CITY	1,108,340	
COUNTY TOTAL		$ 9,023,294
HAMBLEN COUNTY		
OUTSIDE	4,511,621	
MORRISTOWN	5,682,673	
COUNTY TOTAL		$ 10,194,294
HAMILTON COUNTY		
OUTSIDE	27,159,637	

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
HAMILTON COUNTY (CONT)		
CHATTANOOGA	116,876,200	
COLLEGEDALE	1,498,693	
EAST RIDGE	8,031,063	
LAKESITE	40,991	
LOOKOUT MOUNTAIN	772,746	
RED BANK-WHITE OAK	6,942,949	
RIDGESIDE	67,979	
SIGNAL MOUNTAIN	2,776,576	
SODDY-DAISY	4,673,087	
WALDEN	301,005	
COUNTY TOTAL		$ 164,141,744
HANCOCK COUNTY		
OUTSIDE	2,986,151	
SPARTA/ILLE	965,379	
COUNTY TOTAL		$ 3,951,530
HARDEMAN COUNTY		
OUTSIDE	7,831,982	
BOLIVAR	1,518,352	
GRAND JUNCTION	445,974	
HICKORY VALLEY	16,435	
HORNSBY	54,731	
MIDDLETON	604,648	
SAULSBURY	80,207	
SILERTON	6,236	
TOONE	35,470	
WHITEVILLE	379,119	
COUNTY TOTAL		$ 10,973,054
HARDIN COUNTY		
OUTSIDE	8,663,352	
MILLEDGEVILLE	45,728	
SALTILLO	69,997	
SAVANNAH	2,249,425	

COUNTY AND CITY DISTRIBUTION

1933 AD VALOREM ASSESSMENTS

	1933 ASSESSMENT	
HARDIN COUNTY (CONT)		
COUNTY TOTAL		$ 11,028,502
HAWKINS COUNTY		
OUTSIDE	9,880,299	
ULLS GAP	799,002	
CHURCH HILL	1,563,519	
KINGSPORT	578,489	
MOUNT CARMEL	583,024	
ROGERSVILLE	2,771,440	
SURGOINSVILLE	479,533	
COUNTY TOTAL		$ 16,056,106
HAYWOOD COUNTY		
OUTSIDE	12,990,348	
BROWNSVILLE	2,075,926	
STANTON	194,364	
COUNTY TOTAL		$ 15,261,340
HENDERSON COUNTY		
OUTSIDE	4,307,140	
LEXINGTON	2,305,048	
PARKER'S CROSSROADS	153,404	
SARDIS	262,775	
SCOTTS HILL	455,697	
COUNTY TOTAL		$ 7,484,064
HENRY COUNTY		
OUTSIDE	4,178,851	
COTTAGE GROVE	55,764	
HENRY	62,654	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
HENRY COUNTY (CONT)		
MCKENZIE	3,232	
PARIS	1,353,726	
PURYEAR	110,993	
COUNTY TOTAL		$ 5,765,226
HICKMAN COUNTY		
OUTSIDE	5,389,497	
CENTERVILLE	1,301,619	
COUNTY TOTAL		$ 7,691,116
HOUSTON COUNTY		
OUTSIDE	1,310,128	
ERIN	625,252	
TENNESSEE RIDGE	398,363	
COUNTY TOTAL		$ 2,333,743
HUMPHREYS COUNTY		
OUTSIDE	2,818,070	
ACKERN	373,304	
NEW JOHNSONVILLE	470,059	
WAVERLY	1,317,864	
COUNTY TOTAL		$ 4,979,297
JACKSON COUNTY		
OUTSIDE	1,980,211	
GAINESBORO	654,945	
COUNTY TOTAL		$ 2,635,156

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
JEFFERSON COUNTY		
OUTSIDE	8,509,767	
JEFFERSON CITY	2,378,142	
NEW MARKET	1,356,163	
WHITE PINE	734,355	
COUNTY TOTAL		$ 13,978,427
JOHNSON COUNTY		
OUTSIDE	2,110,045	
MOUNTAIN CITY	1,370,165	
COUNTY TOTAL		$ 3,480,210
KNOX COUNTY		
OUTSIDE	41,079,597	
FARRAGUT	4,118,423	
KNOXVILLE	105,429,104	
COUNTY TOTAL		$ 150,627,124
LAKE COUNTY		
OUTSIDE	1,955,357	
RIDGELY	351,713	
TIPTONVILLE	774,285	
COUNTY TOTAL		$ 3,081,355
LAUDERDALE COUNTY		
OUTSIDE	2,498,626	
GATES	47,634	
HALLS	467,633	
HENNING	138,351	

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
LAUDERDALE COUNTY (CONT)		
RIPLEY	815,679	
COUNTY TOTAL		$ 3,965,345
LAWRENCE COUNTY		
OUTSIDE	8,702,433	
ETHRIDGE	253,391	
IRON CITY	40,756	
LAWRENCEBURG	3,141,852	
LORETTO	652,443	
ST. JOSEPH	400,844	
COUNTY TOTAL		$ 13,191,474
LEWIS COUNTY		
OUTSIDE	4,993,190	
HOHENWALD	1,144,850	
COUNTY TOTAL		$ 6,138,040
LINCOLN COUNTY		
OUTSIDE	2,897,992	
FAYETTEVILLE	1,659,753	
PETERSBURG	22,185	
COUNTY TOTAL		$ 4,579,930
LOUDON COUNTY		
OUTSIDE	7,243,913	
GREENBACK	478,743	
LENOIR CITY	2,618,831	
LOUDON	1,711,327	
PHILADELPHIA	272,613	
COUNTY TOTAL		$ 12,325,427

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
MCMINN COUNTY		
OUTSIDE	10,343,121	
ATHENS	5,412,160	
CALHOUN	345,553	
ENGLEWOOD	339,105	
ETOWAH	1,478,242	
NIOTA	477,412	
COUNTY TOTAL		$ 18,395,993
MCNAIRY COUNTY		
OUTSIDE	4,857,524	
ADAMSVILLE	776,092	
BETHEL SPRINGS	273,328	
EASTVIEW	141,084	
ENVILLE	11	
FINGER	34,126	
MICHIE	107,596	
MILLEDGEVILLE	163,069	
RAMER	75,263	
SELMER	1,270,811	
STANTONVILLE	15,723	
COUNTY TOTAL		$ 7,715,527
MACON COUNTY		
OUTSIDE	5,802,235	
LAFAYETTE	1,461,121	
RED BOILING SPRINGS	262,408	
COUNTY TOTAL		$ 7,525,764
MADISON COUNTY		
OUTSIDE	10,046,199	
DENMARK	15,057	
JACKSON	18,399,421	
MEDON	51,974	
COUNTY TOTAL		$ 28,512,651

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
MARION COUNTY		
OUTSIDE	9,027,460	
JASPER	1,431,613	
KIMBALL	443,385	
MONTEAGLE	190,895	
NEW HOPE	408,006	
ORME	25,372	
POWELLS CROSSROADS	224,432	
RICHARD CITY	24,195	
SOUTH PITTSBURG	1,936,486	
WHITWELL	656,689	
COUNTY TOTAL		$ 15,368,693
MARSHALL COUNTY		
OUTSIDE	5,561,245	
CHAPEL HILL	484,241	
CORNERSVILLE	370,432	
LEWISBURG	2,003,665	
PETERSBURG	116,484	
COUNTY TOTAL		$ 8,536,067
MAURY COUNTY		
OUTSIDE	8,604,437	
COLUMBIA	4,511,413	
MOUNT PLEASANT	371,689	
SPRING HILL	197,750	
COUNTY TOTAL		$ 13,685,289
MEIGS COUNTY		
OUTSIDE	2,276,683	
DECATUR	1,435,076	
COUNTY TOTAL		$ 3,711,759

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
MONROE COUNTY		
OUTSIDE	8,248,187	
MADISONVILLE	2,154,026	
SWEETWATER	1,411,779	
TELLICO PLAINS	826,753	
VONORE	353,721	
COUNTY TOTAL		$ 12,994,466
MONTGOMERY COUNTY		
OUTSIDE	13,595,661	
CLARKSVILLE	12,130,208	
COUNTY TOTAL		$ 25,725,869
MOORE COUNTY		
OUTSIDE	727,701	
LYNCHBURG	266,082	
COUNTY TOTAL		$ 993,783
MORGAN COUNTY		
OUTSIDE	10,276,622	
OAKDALE	686,664	
OLIVER SPRINGS	5,637	
WARTBURG	379,534	
COUNTY TOTAL		$ 11,348,457
OBION COUNTY		
OUTSIDE	12,320,296	
HORNBEAK	491,689	
KENTON	97,980	
OBION	438,126	

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT		
OBION COUNTY (CONT)			
[illegible]	139,236		
SAMBURG	38,863		
SOUTH FULTON	327,388		
TRIMBLE	4,426		
TROY	778,063		
UNION CITY	3,970,225		
WOODLAND MILLS	46,766		
COUNTY TOTAL		$	18,653,058
OVERTON COUNTY			
OUTSIDE	5,047,755		
LIVINGSTON	2,291,758		
COUNTY TOTAL		$	7,339,513
PERRY COUNTY			
OUTSIDE	3,036,889		
LINDEN	475,527		
LOBELVILLE	1,495,822		
COUNTY TOTAL		$	5,008,238
PICKETT COUNTY			
OUTSIDE	1,014,260		
BYRDSTOWN	325,684		
COUNTY TOTAL		$	1,339,944
POLK COUNTY			
OUTSIDE	9,124,187		
BENTON	941,422		
COPPERHILL	1,365,062		
DUCKTOWN	175,479		

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

		1983 ASSESSMENT	
POLK COUNTY (CONT)			
	COUNTY TOTAL		$ 11,806,459
PUTNAM COUNTY			
	OUTSIDE	5,349,060	
	ALGOOD	542,298	
	BAXTER	392,364	
	COOKEVILLE	6,839,909	
	MONTEREY	617,516	
	COUNTY TOTAL		$ 13,541,347
RHEA COUNTY			
	OUTSIDE	6,000,661	
	DAYTON	1,396,823	
	GRAYSVILLE	104,977	
	SPRING CITY	1,002,222	
	COUNTY TOTAL		$ 8,500,463
ROANE COUNTY			
	OUTSIDE	5,882,951	
	HARRIMAN	2,596,092	
	KINGSTON	1,145,701	
	OAK RIDGE	1,129,873	
	OLIVER SPRINGS	553,040	
	ROCKWOOD	1,922,062	
	COUNTY TOTAL		$ 13,229,719
ROBERTSON COUNTY			
	OUTSIDE	11,805,024	
	ADAMS	771,794	
	CEDAR HILL	205,186	

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
ROBERTSON COUNTY (CONT)		
CROSS PLAINS	116,581	
GREENBRIER	1,225,748	
ORLINDA	53,221	
RIDGETOP	145,928	
SPRINGFIELD	2,917,803	
WHITE HOUSE	292,679	
COUNTY TOTAL		$ 17,611,964
RUTHERFORD COUNTY		
OUTSIDE	9,691,399	
EAGLEVILLE	183,450	
LAVERGNE	830,311	
MURFREESBORO	7,457,938	
SMYRNA	2,955,752	
COUNTY TOTAL		$ 21,119,450
SCOTT COUNTY		
OUTSIDE	10,149,768	
HUNTSVILLE	331,291	
ONEIDA	1,802,044	
COUNTY TOTAL		$ 12,283,103
SEQUATCHIE COUNTY		
OUTSIDE	1,123,429	
DUNLAP	830,010	
COUNTY TOTAL		$ 1,953,439
SEVIER COUNTY		
OUTSIDE	3,936,804	
GATLINBURG	1,819,577	

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
SEVIER COUNTY (CONT)		
PIGEON FORGE	519,116	
PITTMAN CENTER	80,667	
SEVIERVILLE	2,328,961	
COUNTY TOTAL		$ 6,665,345
SHELBY COUNTY		
OUTSIDE	19,574,727	
ARLINGTON	1,659,080	
BARTLETT	9,182,889	
COLLIERVILLE	3,357,691	
GERMANTOWN	7,423,180	
LAKELAND	225,095	
MEMPHIS	240,362,472	
MILLINGTON	3,833,121	
COUNTY TOTAL		$ 285,619,455
SMITH COUNTY		
OUTSIDE	2,722,713	
CARTHAGE	787,535	
GORDONSVILLE	295,161	
SOUTH CARTHAGE	760,649	
COUNTY TOTAL		$ 4,566,058
STEWART COUNTY		
OUTSIDE	3,431,919	
CUMBERLAND CITY	685,091	
DOVER	1,207,775	
COUNTY TOTAL		$ 5,324,785
SULLIVAN COUNTY		
OUTSIDE	35,627,612	

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
SULLIVAN COUNTY (CONT)		
BLUFF CITY	999,653	
BRISTOL	19,827,983	
KINGSPORT	24,239,601	
COUNTY TOTAL		$ 80,695,049
SUMNER COUNTY		
OUTSIDE	9,309,309	
GALLATIN	2,446,071	
GOODLETTSVILLE	183,287	
HENDERSONVILLE	3,161,371	
MILLERSVILLE	44,392	
MITCHELLVILLE	69,576	
PORTLAND	1,292,769	
WESTMORELAND	470,174	
WHITE HOUSE	346,278	
COUNTY TOTAL		$ 17,320,027
TIPTON COUNTY		
OUTSIDE	9,879,665	
ATOKA	93,572	
BRIGHTON	167,227	
BURLISON	103,377	
COVINGTON	2,617,161	
GARLAND	83,179	
GILT EDGE	70,271	
MASON	260,426	
MUNFORD	608,391	
COUNTY TOTAL		$ 13,883,269
TROUSDALE COUNTY		
OUTSIDE	4,402,709	
HARTSVILLE	1,131,185	
COUNTY TOTAL		$ 5,533,894

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
UNICOI COUNTY		
OUTSIDE	3,090,892	
ERWIN	3,954,533	
COUNTY TOTAL		$ 7,045,425
UNION COUNTY		
OUTSIDE	2,337,896	
LUTTRELL	217,300	
MAYNARDVILLE	1,272,573	
COUNTY TOTAL		$ 3,827,769
VAN BUREN COUNTY		
OUTSIDE	1,568,639	
SPENCER	492,826	
COUNTY TOTAL		$ 2,061,465
WARREN COUNTY		
OUTSIDE	6,250,400	
CENTERTOWN	677,258	
MCMINNVILLE	5,769,038	
MORRISON	163,959	
VIOLA	37,573	
COUNTY TOTAL		$ 12,898,226
WASHINGTON COUNTY		
OUTSIDE	12,337,176	
JOHNSON CITY	27,093,292	
JONESBORO	1,533,752	
COUNTY TOTAL		$ 40,964,220

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
WAYNE COUNTY		
OUTSIDE	9,895,761	
CLIFTON	270,166	
COLLINWOOD	577,654	
WAYNESBORO	1,511,047	
COUNTY TOTAL		$ 12,254,868
WEAKLEY COUNTY		
OUTSIDE	5,105,071	
DRESDEN	332,752	
GLEASON	269,670	
GREENFIELD	356,953	
MCKENZIE	13,234	
MARTIN	1,922,659	
SHARON	285,307	
COUNTY TOTAL		$ 8,985,656
WHITE COUNTY		
OUTSIDE	5,512,415	
DOYLE	277,993	
SPARTA	2,125,619	
COUNTY TOTAL		$ 7,916,027
WILLIAMSON COUNTY		
OUTSIDE	14,147,915	
BRENTWOOD	23,132,746	
FAIRVIEW	1,048,221	
FRANKLIN	5,002,818	
SPRING HILL	1,233	
COUNTY TOTAL		$ 43,332,933
WILSON COUNTY		
OUTSIDE	9,916,858	

COUNTY AND CITY DISTRIBUTION

1983 AD VALOREM ASSESSMENTS

	1983 ASSESSMENT	
WILSON COUNTY (CONT)		
LEBANON	3,111,276	
MOUNT JULIET	1,388,024	
WATERTOWN	232,015	
COUNTY TOTAL		$ 14,648,173
GRAND TOTAL ASSESSMENT		$ 1,770,823,590*

*This figure also includes the personal property assessments for three counties (Cannon, Sevier and White) and one town (Town of Henning) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.

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